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SUMMARY
of the
BRIEFS
presented to the
ROYAL COMMISSION
on
DOMINION-PROVINCIAL
RELATIONS



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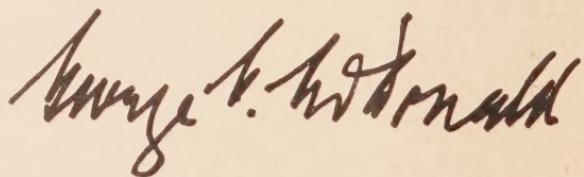
FOREWORD

This summary of the briefs presented to the Royal Commission on Dominion-Provincial Relations (the Rowell Commission) is based on the official reports of the proceedings of the Commission.

The summary is intended to give a concise impartial view of the principal recommendations made to the Commission. No attempt has been made to pick and choose, other than to endeavour to confine the summary to important definite points. Naturally a certain amount of the personal element is involved in determining whether a point is or is not important, but it is felt that on the whole this précis presents a fair picture of the representations made to the Commission.

The magnitude of this task may be appreciated when it is known that the official report of the proceedings covers over 10,000 foolscap pages, containing an estimated total of over 3,000,000 words. Altogether some 179 representations were made to the Commission.

The Canadian Chamber of Commerce in releasing this document commends its reading to the business community. In an effort to find a remedy for the crucial issue of public finance, which solution will contribute greatly to the political stability and economic progress of the Dominion, we have put our hand to the plow. The work of the Rowell Commission may only be a first step, but public opinion has been roused and will see to it that the job is completed. However winds may veer or currents shift, we as Canadians should know the port for which we are making.

A large, cursive signature in black ink, appearing to read "George F. McDonald".

President,
The Canadian Chamber of Commerce.

NATIONAL HEADQUARTERS,
MONTREAL,
September 26th, 1938.

Summary of the Briefs Presented to the Rowell Commission

Based on the Official Mimeographed Account of the Proceedings.

CHAPTER ONE

Winnipeg Hearings

A. Government of Manitoba

I. The B.N.A. Act, should be amended to give the Dominion power over:—

- (a) Unemployment Relief.
- (b) Unemployment Insurance.
- (c) Old Age Pensions.
- (d) Pensions for the Blind.
- (e) Industrial Disputes.
- (f) Minimum Wages.
- (g) Labour Hours.
- (h) Weekly Rest.
- (i) Liquor.
- (j) Insurance.

II. Favours a reallocation of rights and powers between Dominion and Provinces:—

(a) Dominion should have the right to change its constitution without unanimity between the provinces.

(b) It is desirable that the Dominion should take over the entire Income Tax field, but Manitoba is not prepared to suggest this change as it needs this source of revenue.

(c) The Dominion should have the sole right to collect Succession Duties.

III. Advises that the Dominion should assume 50% of responsibility for:—

- (a) Mothers' Allowances.
- (b) Hospitalization.
- (c) Public Health.
- (d) Care for Mentally Unfit.
- (e) Technical and Vocational Education.
- (f) Highways.

IV. The system of Federal and Public Finance established by the B.N.A. Act has the following weaknesses, which have been the cause of the embarrassing financial position in which several provinces find themselves:—

- (a) The system of subsidies to the Provinces is based, not on fiscal need, but on population.
- (b) Judicial interpretation has cast the responsibilities of social services on the Provinces.
- (c) These new demands have caused the Provinces to collect and spend an increasing percentage of provincial income.
- (d) The Provinces have not sufficient powers of taxation to meet their expenditures.
- (e) Those Provinces in which the need for social assistance is greatest are least able to provide it because of (b), (c) and (d).

V. Dominion policies have favoured the manufacturing provinces of Ontario and Quebec at the expense of the West:—

- (a) Tariff policies.
- (b) Monetary policy.
- (c) Land settlement has resulted in sub-marginal land being cultivated, at the expense of the western provinces.

VI. The intolerable burden of taxation on Real Estate should be removed:—

- (a) To increase building activity.
- (b) To encourage investment in land.

VII. The "Farmers Creditors Arrangement Act" should be continued:—

- (a) To help restore a greater balance as between farmer and creditor.
- (b) To readjust inequities consequent to changing values.

VIII. The "Canadian Farm Loan Board" should be more extensively used.

IX. Suggests:—

- (a) Cancellation by the Dominion of the provincial debts assumed for relief purposes.
- (b) Cancellation of all relief debts owing to the Province of Manitoba by the municipalities.
- (c) Assumption by the Dominion of all debts of the municipalities not owing to Manitoba.
- (d) Assumption by the Dominion of a part of the remaining Provincial Debt of Manitoba on the express condition that the holders of Manitoba bonds accept a conversion loan yielding $3\frac{1}{4}\%$.

X. In return for IX (a), (b) and (c) the Province is to undertake to give greater help to the municipalities:—

- (a) In regard to education.
- (b) In aid of municipal services.

XI. In return for IX (d) the Province would not require the Dominion to pay the annual subsidy to which Manitoba is at present entitled.

XII. There should be an increase of "Grants-in-Aid" by the Dominion Government to Education.

XIII. The Dominion should assume the cost of administration of:—

- (a) Relief.
- (b) Unemployment Insurance.
- (c) Unemployment Service.

XIV. The municipalities should retain the responsibility of:—

- (a) The indigent.
- (b) The unemployables.

XV. There should be a uniform minimum standard of relief and social services administered and financed by the Federal Government.

XVI. Government-owned commercial enterprises ought perhaps to be subject to municipal taxation, but this would raise the charges (e.g. the Manitoba telephone system).

XVII. Consideration should be given to the unification of the Prairie Provinces, although the saving in expenditure would not be as great as is sometimes claimed.

B. Winnipeg Real Estate Board

I. The tax burden on owners of Real Estate is:—

- (a) Too heavy.
- (b) Inequitable.
- (c) Adverse to the public interest.

II. Ninety-two % of Winnipeg's total revenue comes from taxes on real estate.

III. Property owners in Winnipeg have less than one-third of the municipal votes.

IV. Conditions are such that investors will no longer take property offered by the City at tax sales.

V. A large group of social services should not be restricted to and made dependent on an uncertain share of what any one tax (*i.e.* on real estate) may yield; such services are:—

- (a) Winnipeg School District.
- (b) Winnipeg Parks Board.
- (c) Board of Police Commissioners.
- (d) Winnipeg Water District.
- (e) Library Board.

VI. The Governments must stop over-spending.

C. Winnipeg Board of Trade

I. There are inequitable features in:

- (a) The taxes imposed by the provinces on:—
 - (i) Real Estate.
 - (ii) Companies doing business on a national scale.
- (b) The multiplicity of returns to three governing units, *i.e.* Municipalities, Provinces, Dominion.

II. Some provincial taxes impose undesirable obstacles to inter-provincial trade.

III. Government enterprises in business should pay the same taxes as private business units.

IV. All income groups should be taxed.

V. Government services should be simplified, and duplication avoided in:—

- (a) Taxation.
- (b) Insurance.
- (c) Companies Acts.
- (d) Agricultural regulations.

VI. Suggests that:—

- (a) Companies with a national character should only be taxed by a given province on the amount of business done in such province.
- (b) The condition of public debt be corrected.
- (c) Public revenues be re-allocated.
- (d) Education be recognized.
(The Province sets out the educational program which the School Boards administer and the levying of the money falls on the municipalities, except for a small provincial grant.)

(e) The Dominion be empowered to give uniform effect to necessary fundamental social and economic changes throughout Canada.

(f) There is a disposition of ministers and officials to seek ways to extend their jurisdiction.

D. Union of Manitoba Municipalities

I. The Municipalities have been seriously handicapped by the imposition of the following responsibilities, with no corresponding extension of their taxation field:—

- (a) Instructional costs.
- (b) Highways (not including market roads).
- (c) Sick, insane, physically unfit.
- (d) Orphans and widows.
- (e) Soldiers, their widows, and their children.
- (f) The Aged and the Blind.
- (g) Unemployment Relief.

II. Of these the following are provincial responsibilities:—

- (a) Instructional costs.
- (b) Highways.
- (c) Sick, insane, physically unfit.
- (d) Orphans and widows.

III. These are Dominion responsibilities:—

- (a) Soldiers, their widows and their children.
- (b) Pensions for the Aged and the Blind.
- (c) Unemployment Relief in all its branches.

IV. Suggests that:—

(a) Revenue bearing lands held by the Crown should be given to the municipalities.

(b) Municipal debenture flotations should be made through the medium of a board representing the Federal Government or the Bank of Canada in order to obtain lower interest rates.

(c) There be Dominion Legislation dealing with municipalities in default of debt payments. At present, a municipality cannot take advantage of bankruptcy legislation. A board should be set up to which a municipality in difficulties might appeal, which board would act as intermediary between debtor and creditor.

(d) Public Utilities should be taxed.

E. City of Winnipeg

I. There must be no more allocation of responsibilities to the Municipalities without giving them new sources of revenue.

II. The Province of Manitoba should take over:—

- (a) Fifty % of educational costs.
- (b) A part of police charges.
- (c) A part of hospital and welfare costs.
- (d) The entire levy for old age pensions.

III. The Dominion Government should take over:—

- (a) Relief costs.
- (b) Debt incurred for relief.

IV. The Provincial Government should pay to the City:—

- (a) Taxes on its properties used in commerce.
 - (b) A portion of the gasoline and automobile taxes to be used for highway construction.
 - (c) A portion of the revenue from railway property in the City.
-

F. Rural Municipality of St. James

I. The heavy burden of taxation must be taken off the land.

II. Recommends that:—

- (a) The municipal debt be adjusted.
 - (b) The municipalities be allowed to share in the gasoline and automobile taxes.
 - (c) The cost of social services be taken over by Provinces or Dominion.
 - (d) The cost of highways be taken over by Provinces or Dominion.
 - (e) A metropolitan school district be formed to include the City of Winnipeg and suburban municipalities, or that
 - (f) The grants for school purposes to the municipalities be increased by Provinces and Dominion.
-

G. Rural Municipality of East Kildonan

I. The cost of Education requires over one-third of the total levy for all purposes.

II. Recommends that:—

- (a) Municipalities be relieved of a major portion of the cost of education.
- (b) An adjustment be made of the municipal debt insofar as it is related to unemployment relief.
- (c) The ordinary funded debt be refinanced to enable the municipality to balance its budget.
- (d) Social services be taken over by Provinces or Dominion.
- (e) Provinces should aid Municipalities to balance their budgets.

H. School District of Winnipeg No. 1

- I. There is a pressing need for technical or trade schools.
 - II. Dominion should assume:—
 - (a) Unemployment Relief.
 - (b) Social services.
 - III. Dominion should give greater support to vocational education than that given on the present parity basis.
-

I. Manitoba School Trustees' Association

- I. The present system of financing education:—
 - (a) Imposes a tax burden on land which it is unable to bear.
 - (b) Causes inequalities in the amount required to be paid by:—
 - (i) Different classes of taxpayers.
 - (ii) Different municipalities.
 - II. A greater share of educational costs must be borne by the Province, which is impossible so long as the province supports social services.
 - III. Dominion should assume responsibility for:—
 - (a) Highways.
 - (b) Mothers' Allowances.
 - (c) Public Health.
 - (d) Unemployment Relief.
 - IV. Schooling should remain under provincial authority.
-

J. Manitoba Teachers' Association

- I. Due to inadequate finances many districts:—
 - (a) Have had to cut the length of the school term, to as little as six months in some places.
 - (b) Have not adequate schooling facilities or services, *i.e.* libraries and health services.
 - (c) Have greatly reduced teachers' salaries.
- II. Provinces should assume a larger share of educational costs and therefore should be relieved of some of its burdens which the Dominion should assume.
- III. Dominion grants for Education should not be on a parity basis.

K. University of Manitoba

I. It might be possible to amalgamate the three Prairie Universities but such a course is not favoured.

II. Needs:

- (a) \$100,000 to restore salaries of teaching staff.
- (b) 25,000 for equipment.
- (c) 25,000 for research.
- (d) 50,000 to increase staff.

III. This \$200,000 would not be needed if the regular Government grant were restored to its pre-depression figure.

IV. The Dominion should make larger grants to the National Research Council to enable it to increase its field work.

L. Greater Winnipeg Youth Council

I. The B.N.A Act should be amended to give Dominion jurisdiction over:—

- (a) Hours and wages of labour.
- (b) Trade and Commerce.
- (c) Agriculture.
- (d) Unemployment Insurance.
- (e) Unemployment Relief and social legislation.
- (f) Education.

II. There should be:—

- (a) One Dominion-wide Companies Act.
- (b) A Dominion-wide contributory system of Old Age Pensions.

III. There is a definite need for:—

- (a) Physical instruction and recreation in schools.
- (b) Vocational schools.
- (c) Unemployment Insurance.

IV. Ontario and Quebec should bear a greater portion of the tax burden of:—

- (a) The Maritimes.
- (b) The Prairie Provinces.

V. Dominion should take over the following sources of taxation:—

- (a) Income Tax.
- (b) Succession duties.

VI. Dominion should not grant new sources of revenue to the Provinces.

M. Catholic Minority of the Province of Manitoba

I. Minority rights as given in the Constitution of Manitoba have been broken.

II. Moneys granted by the Dominion for education should be divided between the "Public Schools" and the "Catholic Schools".

III. Catholics do not want to pay taxes for "Public Schools" as well as for their own "Catholic Schools".

IV. Manitoba should have a separate school system like that of Saskatchewan.

N. Sound Money Association

"We need one Government in Canada, not ten."

O. Home and Property Owners Association

I. The public services of Winnipeg are paid for by a minority group of citizens, the land owners, which:—

- (a) Retards the construction of new buildings.
- (b) Destroys the possibility of home ownership.

II. Recommends:—

- (a) A substantial reduction in the property tax.
- (b) The assumption by the Dominion of a portion of the cost of:
 - (i) Education.
 - (ii) Relief.
 - (iii) Social welfare.

P. Native Sons of Canada

I. The B.N.A. Act should be amended to allocate Dominion:—

- (a) Company law legislation.
- (b) Insurance legislation.
- (c) Full power of amendment of the Canadian Constitution.

II. There must be:—

- (a) Freedom from internal customs lines.
- (b) Free personal intercourse across Provincial boundaries.
- (c) Freedom within provincial boundaries.

III. The abolition of privy council appeals is essential to national unity.

CHAPTER TWO

Regina Hearings

A. Government of Saskatchewan

I. Dominion should have jurisdiction over:—

- (a) Unemployment Relief.
- (b) Old Age Pensions.
- (c) Building of a Transcontinental Highway.
- (d) Health Insurance.
- (e) Minimum Wages.
- (f) Labour Laws.
- (g) Social Services.
- (h) Life Insurance.

II. The following rights and powers should be allocated to the Dominion:—

- (a) The right to change its constitution without resorting to the Imperial Parliament, and without unanimity between the provinces (except in matters of minority rights).
- (b) The power to impose a minimum standard of social services throughout the Dominion.
- (c) The conciliation and compulsory settlement of industrial disputes.
- (d) The Dominion should have national status including effective treaty-making capacity.

III. The Dominion should collect the following taxes and distribute them to the provinces on a population basis:—

- (a) Income tax.
- (b) Succession duties.
- (c) Corporation taxes.
 - or: as alternative to (c)
- (d) Some method should be devised to enable the provinces to tax companies under a Dominion Charter.

IV. Provincial powers should be enlarged to include:—

- (a) A limited right to impose indirect taxes, exclusive of:
 - (i) Customs tariffs.
 - (ii) Excise duties.
- (b) A larger representation in the Senate for the four western provinces.

V. Recommends that:—

- (a) The Dominion assume relief debt.
- (b) Customs tariff be:
 - (i) Completely removed from all instruments of production.
 - (ii) Drastically reduced on the necessities of life.

- (c) Unemployment Insurance be set up, supplemented by a system of crop insurance for Saskatchewan.
- (d) There be no repudiation of provincial debt.
- (e) The freight charge structure of the railways be examined in order to give relief to exporters.
- (f) All articles made in Canada under a protective tariff be sold at a uniform price throughout the Dominion.

VI. The subsidies to the provinces are on an unsound basis because:—

- (a) The structure is too rigid.
- (b) No account is taken of the growth of social services, therefore:—
 - (a) Subsidies should be based on fiscal need—not on population.
 - (b) A permanent "Grants Commission" should be established for provincial grants.
 - (c) The unconditional subsidy to Saskatchewan should be increased.

VII. These adjustments are required:—

- (a) A scaling down of interest rates.
- (b) Assumption by the Dominion of:—
 - (i) A greater portion of social service costs.
 - (ii) That portion of the Provincial debt incurred for relief purposes.
- (c) The provision of a basis for Provincial debt retirement, optional to debenture holders.

VIII. It should be noted that:—

- (a) All land fit for settlement in Saskatchewan is taken up.
- (b) 50% of the population will be on relief at the worst period of the year.
- (c) \$200,000,000 would be required to repair the depreciation due to the last seven years.

IX. The following policies have affected Saskatchewan adversely:—

- (a) The tariff.
- (b) The "Sound Money" policy.

X. As regards social services the Province is opposed to:—

- (a) Conditional subsidies.
- (b) Any system of division of cost between the Dominion and the Provinces.

XI. There should be a national policy with respect to farmers on sub-marginal land.

XII. The following Dominion-Provincial duplicated services are pointed out:—

- (a) Experimental Farms.
- (b) Industrial Dispute Investigations.

XIII. Amalgamation of the three Prairie Provinces is not favoured.

XIV. It is pointed out that:—

- (a) The issue of relief debentures by cities is unsound.
 - (b) The present trend toward state medicine will overburden the municipal tax structure.
 - (c) Real estate taxation must be reduced.
 - (d) Education is inadequately financed.
-

B. Saskatchewan Urban Municipalities Association

I. Recommends that the B.N.A. Act be amended to provide that:—

- (a) The sole right to tax land within urban municipalities shall belong to such municipalities.
- (b) Such revenue be reserved for the rendering of services to land in that municipality.
- (c) Municipalities may levy a tax against Crown and Railway property in urban centres.

II. Suggests that:—

- (a) The entire cost of Unemployment Relief is a Federal responsibility.
- (b) Unemployables should be a municipal charge.
- (c) The cost of social services should be carried by the Dominion.

III. There is necessity for the readjusting and the refunding of municipal debt by the Dominion in respect of:—

- (a) Debt incurred for relief.
- (b) Debt incurred for deferred maintenance and upkeep of capital debt.

IV. The Municipality should administer relief under the supervision of the authority providing the necessary funds which would be:—

- (a) In ordinary times the provinces.
 - (b) In emergency conditions the Dominion.
-

C. Saskatchewan Association of Rural Municipalities

I. Relief debt should be assumed by the Dominion.

II. A system of Federal unemployment insurance should be set up.

III. The Federal Government should:—

- (a) Make a grant-in-aid for state medicine.
- (b) Institute a system of crop insurance.
- (c) Assume educational costs and responsibilities.

IV. Only lands in use by the Dominion and Provincial Governments for administration purposes should be exempt from taxation.

D. Saskatchewan School Trustees' Association

- I. The following deplorable educational conditions are pointed out:—
 - (a) Lack of equipment.
 - (b) Lack of libraries.
 - (c) Low salaries to teachers.
- II. It is suggested that:—
 - (a) A reasonable standard of education be maintained throughout the Dominion.
 - (b) The cost be distributed among all citizens.
 - (c) Education and particularly vocational education be assisted by the Dominion.

E. Saskatchewan Teachers' Federation

- I. Every individual should bear a just share of the costs of social services.
- II. The Federal Government should assume the costs of:—
 - (a) Relief.
 - (b) Public Health.
- III. Federal grants-in-aid are requested for:—
 - (a) Vocational education.
 - (b) Education of the blind and deaf.
 - (c) The Province for free use in education.
- IV. The Province should assume at least 50% of the costs of:—
 - (a) School equipment.
 - (b) School libraries.
 - (c) School properties.
- V. School finances are so inadequate that:—
 - (a) Teachers' salaries are insufficient.
 - (b) \$1,000,000.00 of teachers' salaries are unpaid.

F. University of Saskatchewan

- I. A unification of the three universities in the Prairie Provinces would not effect many economies.
- II. It is imperative that:—
 - (a) The University be put in a position to do extensive research work.
 - (b) Increased grants be given to the University.

G. Regina Board of Trade.

- I. The following taxes should be collected by the Dominion:—
 - (a) Income tax.
 - (b) Succession duties.

II. Dominion powers should be enlarged to include:—

- (a) Unemployment Insurance.
- (b) Minimum Wages.
- (c) Labour Hours.
- (d) Old Age Pensions.

III. The present multiplicity of taxing bodies should:—

- (a) Be limited in number.
- (b) Not be allowed to levy the same sort of tax.

IV. Municipal taxation of real estate has retarded recovery by imposing an unfair burden on property.

V. It is suggested that:—

- (a) The municipalities be relieved of the burden of social services.
 - (b) The tariff be reduced, or—
 - (c) A compensatory benefit such as crop insurance be set up.
-

H. Saskatoon Board of Trade

I. The Dominion Government should:—

- (a) Assume the cost of social services.
- (b) Set up a Credit Corporation to adjust and to scale down farm mortgages.
- (c) Reduce the tariff substantially or confer a compensating benefit such as crop insurance.

II. Real estate should be relieved of the onerous weight of taxation.

There are unfair charges on real property such as:—

- (a) Unemployment relief.
- (b) Education.

III. The results of centralizing taxes on real estate are that:

- (a) Only the property owners are tax conscious.
 - (b) Investment in land is discouraged.
-

I. United Farmers of Canada

I. The power of marketing legislation should rest with the Dominion.

II. The purchasing power of the nation must be increased.

III. The three western provinces should be amalgamated.

J. The Pas Board of Trade

A commission should be appointed to operate the Hudson Bay Railway and its terminals as a separate unit, under the Dominion, until it has become a revenue-producing utility.

CHAPTER THREE

First Ottawa Hearings

A. Canadian Manufacturers' Association

I. Income Taxes and Taxes on capital should be either:—

- (a) Collected by the Dominion and then distributed to the Provinces; or
- (b) Co-ordinated so as to require only:
 - (i) One audit.
 - (ii) One annual return.
 - (iii) One collection agency.

II. The present system of government auditing should be overhauled in order to:—

- (a) Remove inequities caused by accumulated interest, due to governmental delay in auditing.
- (b) Provide a measure of finality so far as the taxpayer's liability is concerned.

III. Governing bodies should:—

- (a) Determine the amount of all taxes, and not delegate such power to officials.
- (b) Publish all rulings and regulations in regard to taxes; and such regulations should not come into effect until so published.
- (c) Not impose licences to raise revenue, but only for regulatory purposes.
- (d) Allow, when imposing capital taxes, a deduction from paid-up capital for all capital re-invested in shares or bonds.

IV. The income tax paid to the Dominion should be allowed as a deduction from taxable income for the purposes of provincial income tax, or vice versa.

V. Recommends that:—

- (a) The rights of governments to re-open tax assessments should be limited to two years.
- (b) The allowance for depreciation on income tax should include "obsolescence".
- (c) The principle of retroactive taxation should be abolished.

VI. The Sales Tax:—

- (a) Should only be imposed by the Dominion.
- (b) Hampers Export trade.
- (c) Causes a pyramiding of taxation costs.
- (d) Should not be imposed on production goods.
- (e) Paid on account of sales to a bankrupt should be refunded.
- (f) Should be subject to an audit only once a year, and in respect of the immediately preceding or current year's business.

(g) Should gradually be discontinued as economic conditions improve.

VII. Dominion should regulate Provincial borrowing power.

VIII. If taxes and expenditures generally could be reduced 20%, or even 10%, many of the pressing problems would be solved.

IX. The following points arising from the present state of taxation are objected to:—

(a) The number of taxes on industry.

(b) The complexity and the lack of uniformity of the taxation system.

(c) Retroactive taxation legislation.

X. Certain provincial taxes that restrict interprovincial trade are cited:—

(a) The 1936 amendment to the Corporation Tax Act of New Brunswick.

(b) The British Columbia Tax on fuel oil.

XI. The Dominion should have jurisdiction over:—

(a) Unemployment Insurance (if decided on) which should be on a three-way contributory basis.

(b) Old Age Pensions on a three-way contributory basis, from which industrial pensions should not be deducted.

(c) Health Insurance (if decided upon).

B. Canadian Life Insurance Officers' Association

I. The B.N.A. Act should be amended to give Dominion exclusive jurisdiction over:—

(a) All matters concerning the supervision of life insurance companies doing business in more than one province, except:—

(i) the licensing of agents.

(ii) the contract of insurance.

(b) The payment of both the principal and interest of debts.

(c) Succession duties. } if the Dominion is to have

(d) Premium taxes. } greater responsibility for social

(e) Income taxes. } services.

II. The B.N.A. Act should be amended so as to remove doubts as to the constitutionality of the present Provincial premium tax.

III. Some body should be created and empowered to pass judgment on Provincial and Municipal borrowings.

IV. Legislation should not permit able-to-pay debtors from escaping their obligations, as sometimes happens under:—

(a) Farmers' Creditors' Arrangement Act.

(b) Companies' Creditors' Arrangement Act.

V. Unfair discrimination between Provinces in regard to taxation should be eliminated.

VI. Submits that:

- (a) The principle of premium taxes is acceptable.
- (b) The formula for calculating taxable premium income should be uniform throughout Canada.
- (c) The rate of premium should be low and uniform.
- (d) Taxation of annuity payments should be only on income, not on the repaid capital.
- (e) Taxation should encourage the principle of annuity payments.

VII. There should be no duplicatory taxation.

C. All Canada Insurance Federation

I. The Dominion should control all phases of insurance except:—

- (a) The licensing of agents.
- (b) The contract of insurance.

II. There should be one central authority controlling insurance companies by:—

- (a) Receiving and issuing reports.
 - (b) Granting licences for operation anywhere in Canada.
 - (c) Being responsible for their solvency.
 - (d) Requiring deposits to be maintained in Canada.
 - (e) Receiving the only required return.
 - (f) Receiving (and possibly allocating) all their taxes.
-

D. Dominion Mortgage and Investments Association

I. Suggests that in order to eliminate the multiplicity of returns and inspections required from trust companies:—

- (a) Dominion incorporated companies should be subject to Dominion inspection and supervision only.
- (b) Where provincial companies are inspected by the province such inspection should be accepted in all other provinces.
- (c) Where no such provincial inspection exists, Dominion inspection should suffice.
- (d) While a detailed return should be made to the inspecting jurisdiction, a uniform brief information return should suffice for other jurisdictions.

II. The Dominion should:—

- (a) Collect from the trust companies income tax to be distributed among the provinces on the basis of net income from each province.
- (b) Handle stock transfers.

III. Succession duties should be a federal matter.

IV. Where double taxation arises, reciprocal exemptions are suggested.

E. Canadian Association of Social Workers

There is need for a fully qualified personnel in charge of all Canadian social services.

F. Canadian Teachers Federation

I. The Dominion should:—

- (a) Extend the work now being done by the educational branch of the Dominion Bureau of Statistics.
- (b) Establish a National Bureau for research in the social sciences.
- (c) Extend its program of vocational guidance.
- (d) Open a Central National Library.
- (e) Provide scholarships for:—
 - (i) Needy matriculants entering universities.
 - (ii) Needy and worthy high-school students.
 - (iii) Post-graduate research in social science work.

II. Recommends that:—

- (a) The Dominion make larger financial grants to the Provinces, according to fiscal need.
- (b) Such grants should be conditional on Provinces not reducing their grants to education.
- (c) A portion of such grants should be earmarked for educational purposes.
- (d) The Provinces should subsequently increase their grants to the Municipalities.
- (e) Federal subsidies should be primarily for the purpose of equalizing school services throughout Canada.

III. Present governmental educational services should be extended to include:—

- (a) Greater facilities for the use of educational films.
 - (b) Teacher training in health and physical education.
 - (c) A program of broadcasts suitable for audition in schools.
 - (d) The establishment of a Canadian Committee for International Intellectual Co-operation.
-

G. Ontario Association of Real Estate Boards

I. The heavy burden on real property has:—

- (a) Discouraged home ownership.
- (b) Retarded construction.
- (c) Impaired the investment value of real estate.
- (d) Caused agitation for housing subsidies.

(e) Created an artificial method of assessment not founded on basic economic principles.

II. Real estate should not have to bear the tax burden of:—
(a) Relief. (b) Education.

III. Educational costs should be borne by Dominion and Provinces, not by Municipalities.

IV. Provinces should:—

(a) Support hospitals more liberally.
(b) Distribute a part of automobile and gasoline revenues to municipalities.

V. Municipal borrowing powers should be limited.

VI. Real estate taxes should be included in deductions from income taxes.

VII. Unemployables should not be a responsibility of Municipalities.

VIII. Property taxes should be lowered if home ownership is to become attractive.

IX. Publicly-owned commercial enterprises should be taxed.

H. League for Social Reconstruction

I. The B.N.A. Act should be amended to give the Dominion jurisdiction over:—

- (a) Unemployment Insurance.
- (b) Old Age Pensions.
- (c) Health Insurance.
- (d) Crop failures.
- (e) Workmen's Compensation.
- (f) Labour Hours.
- (g) Weekly Day of Rest.
- (h) Minimum Wages.

II. The Department of Labour should be amalgamated with the Department of National Welfare.

III. Dominion should have power to provide a uniform, national minimum of social services.

IV. Provinces should be free to conduct social services as long as they do not conflict with Dominion legislation.

V. The treaty-making and enforcing power should be placed exclusively in Dominion hands.

VI. Dominion powers should be enlarged and clarified in regard to:

- (a) Marketing.
- (b) Agriculture.
- (c) National resources development.
- (d) Trade and Commerce.

VII. Dominion only should collect and make equitable distributions to the Provinces of:—

- (a) Income tax.
- (b) Succession duties.

VIII. Federal debts should be progressively reduced by:—

- (a) An excess profits tax.
- or (b) A general reduction on the Australian plan.
- or (c) A debt redemption levy.

IX. Taxation should:—

- (a) Aim to redistribute wealth.
- (b) Be increased on accumulated wealth.

X. Dominion and Provinces should proceed to nationalize profitable economic enterprises which lend themselves to government operation, such as:

- (a) Liquor.
- (b) Power.
- (c) Tobacco.
- (d) Matches.

XI. Recommends that:—

- (a) The B.N.A. Act should be so amended that when the Dominion and all Provinces co-operate to enact a legislative scheme that scheme will be valid.
 - (b) The appeal to the Privy Council should be abolished.
-

I. League of Nations Society in Canada

I. The B.N.A. Act should be amended to enable the Dominion to make and enforce any kind of treaty or international obligation, but no treaty should, without the consent of the Provinces, deal with:—

- (a) Education.
- (b) Language.
- (c) Religion.
- (d) Solemnization of Marriage.

II. All treaties before ratification should receive the assent of Parliament.

J. Canadian Association for Adult Education

I. The Educational Division, Dominion Bureau of Statistics, should be greatly extended, possibly by using some of the funds granted for vocational education.

II. Adequate library facilities are lacking in Canada.

K. Canadian Medical Association

- I. Dominion and Provincial responsibilities with regard to medical services should be clarified.
- II. Public financial aid should be given to voluntary health agencies.
- III. A Medical Research Council should be established with financial aid from the Dominion.
- IV. A Royal Commission should be appointed to examine the question of medical services in Canada, before any scheme for public health insurance is instituted.
- V. If public health insurance is adopted each province should administer its own services.

VI. Dominion should:—

- (a) Make grants-in-aid to Provinces for public health.
 - (b) Assume full responsibility for:—
 - (i) The unemployed.
 - (ii) The indigent.
 - (c) Provide medical services for:
 - (i) Pensioners.
 - (ii) Veterans.
 - (iii) Recipients of Mothers' Allowances.
 - (d) Strengthen and enlarge the federal Department of Health to enable it to assume national health leadership.
-

L. Single Tax Association

- I. The Federal Sales Tax should be abolished and replaced by a tax on land values.
 - II. Dominion should:—
 - (a) Accept the responsibility for social services.
 - (b) Defray their cost by a tax on land values.
 - III. A greater proportion of Provincial revenue should be raised by taxing land values.
 - IV. Provinces should enable the immediate transformation of Municipal taxes on business and on improvements to an exclusive tax on land values.
-

M. Trades and Labor Congress of Canada

- I. Amendments to the B.N.A. Act should be possible without reference to the Imperial Parliament, but:—
 - (a) Such amendments should be neither too easy nor too difficult.

- (b) Minority rights should be fully protected.
- (c) Public hearings, similar to those of this Royal Commission, should be held from time to time.

II. The powers of the Senate should be amended so that a Bill passed at three Sessions by the Commons would become law.

III. The B.N.A. Act should be amended to give the Dominion the right to:—

- (a) Conclude and act upon international treaties.
- (b) Regulate all classes of transportation.
- (c) Collect all income taxes and succession duties.

IV. Dominion should have jurisdiction over:—

- (a) Labour disputes.
- (b) Health Insurance.
- (c) Workmen's Compensation.
- (d) Mothers' Allowances.
- (e) Old Age Pensions.
- (f) Minimum Wages.
- (g) Labour Hours.
- (h) Weekly Rest.
- (i) Factory inspection.
- (j) Employment Bureaux.
- (k) Unemployment Relief.
- (l) Unemployment Insurance.

V. A permanent national body should be constituted to:—

- (a) Conduct research into employment.
- (b) Equalize purchasing power.

VI. Dominion should further stimulate technical education.

N. Canadian Bankers' Association

I. If there is to be a redistribution of revenue between Dominion and Provinces, taxation of banks should be centralized in the Dominion.

II. Different Municipalities even in the same province have different powers to tax the banks, therefore a uniform method for Municipal taxation should be adopted. This method should involve a tax on assessed values.

III. The following taxes are inequitable and should be removed:—

- (a) Special levies against chartered banks.
- (b) Provincial taxes on paid-up capital, reserve funds and undivided profits.
- (c) Taxes on the amount by which deposits in the banks in a province exceed loans made by the banks in that province.

IV. The most logical bank tax is one on the volume of business.

O. Investment Dealers' Association of Canada

I. There should be:—

- (a) Uniform company legislation.
- (b) One central audit and collection of stock-transfer taxes.
- (c) Uniform control of the sale of securities.

II. Provincial budgets must be balanced, if necessary by Dominion subsidy.

III. A permanent Dominion Grants Commission should be established with advisory powers in regard to provincial subsidies, based on fiscal needs.

IV. The Railway Problem should be solved.

P. Canadian Electrical Association

Publicly-owned utilities should pay taxes.

Q. Canadian Federation of Mayors and Municipalities

I. Dominion should take over ALL relief because:—

- (a) Unemployment is national, not local.
- (b) Some provinces are unable to assume the burden.
- (c) Municipalities have a limited taxation basis.
- (d) Relief is running the Municipalities into bankruptcy.
- (e) There would then be no discrimination between towns.
- (f) Municipal revenues are decreasing and can't be increased.
- (g) Labour is being immobilized by the building up of "walled" towns.

II. Crown lands should pay taxes or make grants in lieu thereof because:—

- (a) Some towns have vast tracts of non-taxable Crown lands.
- (b) Farm Loan Boards have removed great acreages from the taxable sphere.

III. Dominion should create machinery for Municipal debt adjustment.

IV. Dominion should do something to give Municipalities more uniform and equitable interest rates, possibly by establishing a National Loan Council, because:—

- (a) Temporary public loan rates vary ridiculously.
- (b) Even interest rates in municipal funded debt vary disproportionately to risk.
- (c) Municipalities need a good short-term money market and the power to use it.

V. A municipality should not have to undertake more services without:—

- (a) A compensating source of revenue.
- or (b) A grant-in-aid, which should be on a predetermined basis.

VI. Municipalities should be exempt from such taxes as:—

- (a) Sales.
- (b) Excise.
- (c) Stamp.

VII. Municipalities (or Provinces) which impose income tax should be allowed to inspect Dominion income tax returns.

VIII. Elimination of duplication is recommended in the following services:

- | | |
|---------------------|-----------------|
| (a) Tax collecting. | (d) Police. |
| (b) Public Health. | (e) Statistics. |
| (c) Roads. | (f) Tourism. |

IX. Dominion should increase grants for Technical Education.

X. Dominion should enact a national Low Rent Housing Act as private enterprise will never supply low-cost housing because:—

- (a) Municipal taxation could not be brought low enough to be feasible.
- (b) The capital so invested would bear an unattractive rate.

XI. Dominion should develop the tourist industry by facilitating:—

- (a) Increased publicity.
- (b) A network of good roads feeding a high-speed trans-Canada highway.
- (c) Better hotels.

XII. Dominion should establish:—

- (a) A commission to study urban trends.
- and (b) A commission for the improvement of relations between Dominion, Provinces and Municipalities.
- or (c) A Biennial Conference of representatives of the Dominion, the Provinces and Municipalities, with a permanent Secretariate, to consider problems of relief, airports, harbours, housing, public works and Crown lands.

XIII. Dominion and Provinces should co-operate in the stabilization of employment through planned location of industries, planned public spending, planned taxation, unemployment insurance and employment exchanges.

XIV. Recommends:—

- (a) Better facilities for collecting municipal statistics.
- (b) More government regulation of business.

R. National-Corporatist Movement or Corporation des Chambres Economiques

I. Provinces should control:

- (a) Their individual customs tariffs.
- (b) Banking.
- (c) Paper money.
- (d) Savings Banks.
- (e) Credit.
- (f) Negotiable instruments.
- (g) Interest.
- (h) Bankruptcy.
- (i) Social services, *i.e.* help for (i) Poor, (ii) Afflicted.
- (iii) Unemployed. (iv) Widows.
- (j) All taxation and borrowing powers.

II. Dominion would have left:

- (a) Currency and Coinage.
- (b) Civil Service (Federal).
- (c) Statistics and the Census.
- (d) Militia and Defence.
- (e) Navigation and Shipping.
- (f) Weights and Measures.
- (g) Patents and Copyrights.

III. Dominion Parliament should be abolished and replaced by council of Provincial Premiers.

IV. Central government expenses should be paid by Provinces on a per capita basis.

V. Provinces should have Commissioners at one another's Capitals.

VI. Provinces should ignore the Dominion Government and make the suggested changes themselves.

S. Canadian Tuberculosis Association

Dominion should:—

- (a) Make grants-in-aid for anti-tuberculosis measures to provinces on basis of need.
 - (b) Spend another \$500,000 per annum for eradication of tuberculosis among Indians.
-

T. Superintendent of Insurance

I. There is unnecessary duplication of services between the Provinces and the Dominion, with regard to:—

- (a) Returns by insurance companies.
- (b) Inspection of insurance companies.
- (c) Inspection of Trust Companies.

II. The Dominion control system:—

- (a) Has protected policyholders as efficiently as possible.
- (b) Publishes fuller information than the Provincial system.

III. Dominion could inspect Provincial companies at an added cost of \$7,000-\$15,000 per annum. This service now costs the Provinces \$148,000.

IV. The companies are put to a clerical expense of \$200,000-\$1,000,000 per annum to make unnecessary Provincial returns.

V. Taxation of *life* premiums by Provinces should be abolished or at least made uniform.

VI. Insurance Premium taxes should be collected by Dominion and distributed to Provinces, where necessary, in the interests of efficiency.

VII. Provinces should retain control over supervision of agents and the contract of insurance.

U. Under-Secretary of State

I. Uniformity is desirable in Companies Acts and forms of returns.

II. Overlapping is being reduced by a conference of Dominion and Provincial officials in charge of Companies Acts.

III. No relative amendment to the B.N.A. Act is desirable, except possibly to define "doing business in a Province".

IV. Provincial incorporations should not be restricted.

V. Present company administration is about as inexpensive as possible.

VI. Provincial administration under federal supervision (as, *e.g.*, under the Criminal Code) is not feasible.

V. Department of Fisheries

I. No duplication or competition exists between the Dominion and Provinces re fisheries.

II. The Dominion should have jurisdiction over non-tidal waters where seafish spawn.

W. Commissioner of Income Tax

I. Collection costs of Income Tax has decreased from 3½% in 1931 to 1½% in 1937 because of:

- (a) Economies effected.

- (b) Increased efficiency.
- (c) Increased rates.

II. Suggests that:

- (a) Security ownership certificates be temporarily dropped.
- (b) All income taxes (Dominion, Provincial or Municipal) be combined on one form. This is feasible even with varying exemptions, rates, special exemptions, initial fixed % tax, but it is essential to have uniform definition of income.
- (c) Dominion income tax be an allowable deduction from Provincial taxable income.

III. Canadian income taxes have nearly reached saturation point.

IV. Rebutts CMA suggestion of:

- (a) A depreciation allowance for obsolescence (in income tax).
- (b) No re-opening of assessments after three years.
- (c) No retroactive tax legislation.

by the argument that:

- (a) Obsolescence is a capital loss.
- (b) A wrong is not erased by time.
- (c) Political exigencies sometimes require this.

V. International harmony on income tax matters is imperative because of:—

- (a) Double taxation.
- (b) Withholding at the source.
- (c) Reciprocal tax allowances.
- (d) Fiscal evasion.
- (e) Mutual assistance by:
 - (i) Exchange of information.
 - (ii) Enforcement of judgments.

VI. Dominion must be unhampered by Provincial income tax legislation (unless this consists of a refund by the Dominion of a larger tax collected) because of:

- (a) The necessity for International arrangements.
 - (b) The desirability of attracting foreign capital.
-

X. Commissioner of Excise

I. Only duplication of taxation is stock transfer tax (Ont. and Que.). Provincial objection to abolishing it is the fear of resulting unemployment.

II. The Federal Sales Tax has not:

- (a) Increased administration costs.
- (b) Operated to favour importer over manufacturer.
- (c) Increased manufacturing costs.

III. Sales tax has the advantage of being:

- (a) Based on ability to pay.
- (b) Certain of application.
- (c) Levied at a convenient time for payment.
- (d) Inexpensive to collect.
- (e) Broad in its application.
- (f) Flexible.
- (g) A tax which bears as lightly as possible on industry.

IV. No real duplication exists in respect of Federal Sales tax.

V. Excise Department is not suited to collect:

- (a) Retail Sales Tax. (c) Gasoline Tax.
 - (b) Education Tax. (d) Hospital Tax.
-

Y. Department of Pensions and National Health

I. No duplication between Dominion and Provinces exists in this field.

II. Federal Council of Health (unofficial) co-ordinates Dominion and Provincial activities.

Z. Dominion Statistician

Recommends:—

- (a) Formation of statistical council to co-ordinate Federal and Provincial activities.
 - (b) Expansion of statistical information on transportation and education.
-

AA. Dr. Heinrich Bruening (Expert Witness)

Recommends that:

- (a) The governing body which spends money should also raise it.
- (b) The central government should have powers of "normative" legislation.
- (c) Seasonal trades should not be included in any scheme of unemployment insurance.
- (d) The central government should have control over companies and sale of securities.
- (e) The press should not be subject to legislative control, but a voluntary honour organization should uphold standards of conduct.
- (f) A central independent court should enforce a Bill of Rights covering:
 - (i) judicial independence.
 - (ii) freedom of expression of political opinions.
 - (iii) freedom of the press.
 - (iv) freedom of association.

CHAPTER FOUR

Halifax Hearings

A. Government of Nova Scotia

I. The power to amend the B.N.A. Act should be rested in the Dominion and the Provinces.

If a matter affects:—

- (a) The Dominion alone.
- (b) The Dominion and a particular Province(s).
- (c) The whole country in general.
- (d) Fundamental questions, *e.g.* minority rights.

The amending power should lie in:—

- (a) The Dominion.
- (b) The Dominion and the Province(s) affected.
- (c) The Dominion and a majority of the Provinces.
- (d) The Dominion and all the Provinces, or a national plebiscite.

II. Section 94 of the B.N.A. Act should be amended to enable the Provinces to delegate their legislative powers to the Dominion and vice versa.

III. A Federal Grants Commission should be appointed to consider Provincial subsidies.

IV. The Dominion should have exclusive power over marketing except:—

- (a) Certain local phases, *e.g.* urban milk supply.
- (b) Agriculture:
 - (i) Education.
 - (ii) Instruction.
 - (iii) Assistance.

V. The Provinces should have definite power to impose indirect taxes because they are less cumbersome and more easily collectible. This power should include sales tax but not taxes on:

- (a) Liquor.
- (b) Tobacco.
- (c) Malt.

VI. There should be regular annual Dominion-Provincial conferences.

VII. The Dominion should have power over:—

- (a) Unemployment Insurance.
- (b) Employment Service.
- (c) Maximum Hours of Labour.
- (d) Weekly Day of Rest.
- (e) Minimum Wages (possibly).
- (f) Old Age Pensions (with increased benefits to those who contribute).

- (g) Health Insurance (which should be self-supporting).
- (h) Mothers' Allowances.
- (i) Insurance (except the licensing of agents and the contract of insurance).
- (j) Inspection of Insurance, Loan and Trust Companies.
- (k) Treaty-making powers.

VIII. The Dominion should have exclusive power to impose Corporation Taxes, Succession Duties and Income Tax, because:

- (a) Duplicated taxation would be eliminated.
- (b) Administration would be uniform.
- (c) Collection would be more economical.
- (d) Income returns would enable a closer check on Succession duties.

IX. The Maritimes have been prejudiced by the tariff policy of the Dominion.

X. If Nova Scotia had power to make her own trade treaties, the fishing industry would treble in ten years and automobiles would be 15% or 20% cheaper.

XI. Subsidies should not be based on a Province's population but on its fiscal needs, taking into account:—

- (a) The tax-paying ability of its people.
- (b) The efficiency of the Provincial Administration.
- (c) The adverse effect of certain national policies on the individual Province.

XII. Nova Scotia needs additional annual sums of:—

- (a) \$750,000 for education.
- (b) \$650,000 for public health.
- (c) \$100,000 for agriculture.
- (d) \$50,000 for fisheries.
- (e) \$100,000 for administration expenses.

XIII. Unemployment Relief should be administered by:—

- (a) The Municipalities, as long as it is a temporary phenomenon.
- (b) The Dominion, as soon as it becomes a permanent national problem.

XIV. The Dominion should make perpetual grants to the Provinces for Vocational Education.

XV. There is little or no overlapping between Dominion and Province in:—

- (a) Mines and Resources.
- (b) Public Health.
- (c) Agriculture.

XVI. Nova Scotia cannot discharge its present constitutional duties under its present powers of taxation and therefore must be assisted:—

- (a) By being partly relieved of its responsibilities and

- (b) By being granted increases in:—
(i) Powers of taxation.
(ii) Federal subsidies either by:—
(1). Raising taxes whose incidence is mostly in central Canada,
or (2). Decreasing subsidies to the central provinces.

XVII. Real Estate is being taxed as heavily as it can.

XVIII. The standards of rural education should be raised to prevent the urban drift of the population.

XIX. Municipal public utilities should be taxed.

XX. Maritime union is not favoured because:—

- (a) There is no overwhelming sentiment for it.
(b) No great saving in administration costs would result.
(c) The Maritimes differ in their industrial interests.
(d) Most of the desirable results of union are already being achieved by co-operation.
-

B. Nova Scotia Union of Municipalities

I. Municipalities should be relieved of the cost of:—

- (a) Administration of justice for which they are not responsible, *e.g.* the trial of rum-runners.
(b) Public Health.
(c) Care of harmless insane.
(d) Unemployment Relief.
(e) Vocational Education.

II. Municipalities should get increased grants for:

- (a) General education.
(b) Poor relief.
(c) Hospitalization of indigents.

III. The reason no Nova Scotian municipality has defaulted is the *meagre* services to which they have restricted themselves.

C. City of Halifax

I. The Crown should pay:—

- (a) Local improvement taxes.
(b) Ordinary taxes on all properties used in a business way.

II. The City should not have to pay:

- (a) Sales tax.
(b) Stamp tax on cheques.

D. Halifax Board of Trade

- I. Maritime union is neither advisable, feasible nor economical.
- II. Municipal public utilities should be taxed.
- III. Dominion-Provincial duplication of services must cease.
- IV. C.N.R. and C.P.R. should be put under one operating control.
- V. The basis of taxation should be broadened.
- VI. The government should leave business to regulate itself.

CHAPTER FIVE

Charlottetown Hearings

A. Charlottetown Board of Trade

I. Prince Edward Island has suffered from:—

- (a) Tariff policies which have restricted the markets for agriculture and fisheries.
- (b) Transportation difficulties.

II. Dominion should:

- (a) Take over relief and old age pensions.
- (b) Cancel relief debt owed by the Province.
- (c) Enact unemployment insurance.
- (d) Collect income tax and succession duties.

III. Provinces should be subsidised on the basis of their fiscal needs.

IV. A Loan Council should be established to supervise the borrowings of Provinces and Municipalities

B. Government of Prince Edward Island

I. Unconditional subsidies should be:—

- (a) Abolished because of the competition among provinces for federal favouring and the difficulties of continual adjustment; and
- (b) Capitalized at 3%.

II. Conditional subsidies should be:—

- (a) Determined by a Grants Commission.
- (b) Based on fiscal need.

III. Dominion should take over part of Provincial debt in return for:

- (a) Liquor taxes.
- (b) Income taxes.
- (c) Succession duties.

IV. A Loan Council should be created to supervise Provincial borrowings, with either advisory or compulsory powers.

V. Prince Edward Island can keep solvent only by continuing:—

- (a) Economy in expenditure for:—
 - (i) Unemployment Relief.
 - (ii) Old Age Pensions.
 - (iii) Civil Service.
 - (iv) Ordinary Education.
 - (v) Hospitalization.
- (b) No expenditure for:—
 - (i) Mothers' Allowances.
 - (ii) Technical Education.
 - (iii) Child Welfare.
- (c) At least the present sources of revenue.

VI. Dominion should make grants to the Provinces, earmarked for "ordinary education", in order to maintain a minimum standard of Canadian education.

VII. Tariffs should be gradually lowered.

VIII. The Province cannot profitably increase:—

- (a) Income Taxes.
- (b) Succession Duties.
- (c) Gasoline Tax.
- (d) Automobile Licences.

IX. The Dominion should have jurisdiction over:—

- (a) Old Age Pensions.
- (b) Hospitalization.
- (c) Unemployment Relief.
- (d) Industrial Disputes.
- (e) Employment Insurance.
- (f) Health Insurance.
- (g) Hours of Labour.
- (h) Weekly Rest.
- (i) Minimum Wages.
- (j) Insurance (except contract and agents).
- (k) Mothers' Allowances.
- (l) Liquor Traffic.
- (m) Highway offences.
- (n) Grading and Marketing of agricultural products.

X. Prince Edward Island needs additional income of \$800,000:—

- (a) \$200,000 for education (Item VI).
- (b) \$200,000 for social services (unless Dominion takes over Item IX (a) (b) (c) (k)).
- (c) \$200,000 for general services.
- (d) \$200,000 if Dominion takes over income tax and succession duties.

XI. B.N.A. Act should be amended to permit Provinces to impose limited indirect taxes (*e.g.* gasoline tax).

XII. There is no overlapping in:—

- (a) Agriculture.
- (b) Public Health.
- (c) Public Works.
- (d) Administration of Justice, except in quasi-criminal statutes such as Customs Acts and Excise Acts.

XIII. Maritime Union is opposed because:—

- (a) The administration saving would be negligible.
- (b) Prince Edward Island would lose prestige and significance.
- (c) The per capita debt of Prince Edward Island is much lower than that of New Brunswick or Nova Scotia.

CHAPTER SIX

Second Ottawa Hearings

A. Department of Labour

- I. Employment service should be a Dominion matter.
 - II. Government annuities are now actuarially sound.
 - III. The Dominion Employment Service could easily administer Relief, if it were already administering Employment Insurance.
 - IV. Municipalities should not handle relief unless they contribute to its cost, but unemployables might be a Municipal responsibility.
-

B. Department of Trade and Commerce

- I. Trade Commissioners promote export trade generally; provincial representatives abroad act as sales agents for particular interests, and thus there is no overlapping.
 - II. The Dominion should have power over Marketing.
 - III. Consular status for Trade Commissioners might be an advantage.
-

C. Department of Agriculture

- I. Duplicatory services between Dominion and Provincial Departments of Agriculture are constantly being reduced through co-ordination and a co-operative effort.
- II. Dominion should have power over Grading and Marketing.

CHAPTER SEVEN

Victoria Hearings

A. Government of British Columbia

- I. Canada should have the right to amend her own Constitution.
- II. The position of each Province in Confederation should be reviewed every five years.
- III. Provinces should be given some powers of indirect taxation, at least with regard to gasoline, retail sales and business turnover taxes.
- IV. Social services should be divided thus:—
 - (a) Dominion to bear the cost of Old Age Pensions and Mothers' Allowances, which would be administered by the Provinces.
 - (b) Dominion and Provinces to have concurrent jurisdiction over Minimum Wages, Hours of Work, Conditions of Labour.
 - (c) Dominion to have exclusive jurisdiction over Unemployment Insurance.
 - (d) Dominion to assist (financially) Provinces in Health and Welfare Services.
 - (e) Dominion to be responsible for Vocational Education and for the establishment of a Bureau of Education for research, compilation and publication of statistics, making of surveys and generally establishing minimum uniform standards of Education in Canada.
 - (f) Dominion should establish a National Council of Welfare for co-ordinating purposes.
- V. Dominion should bear:—
 - (a) One half the cost of Trans-Canada highway.
 - (b) The whole cost of roads leading to National Parks.
- VI. Dominion should expedite its geological survey of British Columbia.
- VII. The C.P.R. and the C.N.R. should absorb the Pacific Great Eastern Railway.
- VIII. Immigration of Orientals should be prohibited, and as many as possible repatriated.
- IX. Dominion should have control over the grading of:
 - (a) Domestic and export fruit.
 - (b) Vegetables.
 - (c) Honey.
 - (d) Bulbs.

but Provinces should control marketing of other products, even for interprovincial trade.

X. The financial scheme of Confederation has broken down because:—

- (a) Provincial functions have increased.
- (b) Relief is such an expensive burden.
- (c) Provincial revenues have not increased commensurately either by:
 - (i) Larger grants from the Dominion.
 - (ii) Wider powers of taxation. (Rather they are less because of the Dominion income tax).

XI. British Columbia has laboured under these special disadvantages:—

- (a) Dominion grants are insufficient to cover the cost of local services such as:—
 - (i) Social services.
 - (ii) Medical services.
 - (iii) Education.
 - (iv) Charitable services.
 - (v) Administration of Justice.
- (b) British Columbia's geography makes her administrative costs higher.
- (c) Subsidies to British Columbia have been comparatively less on a *per capita* basis than to any other Province.
- (d) The contributions (tax payments) British Columbia is making to Confederation are excessive when compared either to what Dominion grants are received or to what the other Provinces contribute.
- (e) Dominion income tax has restricted British Columbia's sources of revenue.
- (f) British Columbia taxation (both Provincial and Municipal) has reached the extreme upper limit.
- (g) British Columbia's climate attracts unemployed from rest of Canada.
- (h) The tariff and freight rates have raised the cost of living.

XII. Dominion should take over:

- (a) Unemployment Relief, because:—
 - (i) It is a national condition.
 - (ii) A national organization is needed to deal with Unemployment Insurance and an Employment Service.
 - (iii) Unemployment is most severe in the sections least able to bear it.
 - (iv) Provinces cannot support the burden.
 - (v) The problem of transients must be dealt with.
- (b) Responsibility for unemployables and the indigent (as part of the whole problem).

XIII. A great percentage of the Federal income tax falls on lumbering, which makes for a depletion of capital. It would cost the Province money to enforce conservation measures.

XIV. British Columbia's adverse balance of trade with Ontario and Quebec is bleeding her.

XV. Freight rates in British Columbia are much higher for comparative distances than in Ontario and Quebec.

XVI. British Columbia has suffered from the Dominion's monetary policy.

XVII. If there is to be Health Insurance it should be contributory.

XVIII. There is no overlapping between the Dominion and the Province in respect of:—

- (a) Fisheries.
- (b) Public Health.
- (c) Labour.
- (d) Agriculture (except possibly poultry).
- (e) Mines.
- (f) Trade and Commerce.
- (g) Tourism.
- (h) Statistics.

XIX. British Columbia would like a refunding of Provincial Debt without giving up any control over her own finances.

XX. Circumstances should dictate the making of grants to a Province and the calling of Dominion-Provincial conferences; there should be no permanent organizations for these purposes.

XXI. Grants should be based on:—

- (a) Population.
- (b) Fiscal need.
- (c) Tariff incidence.
- (d) Freight rates disabilities.
- (e) Cost of administration compared to Provincial revenue.
- (f) Incidence of federal Income Tax.
- (g) State of depletion of natural resources.

XXII. Jurisdiction over Insurance Companies and Security Frauds Prevention should remain as it is.

XXIII. The Dominion's treaty-making power should remain as it is.

XXIV. The B.N.A. Act should provide for the delegation of powers from Dominion to Provinces and vice versa.

XXV. Municipally-owned public utilities should not be taxed.

XXVI. Agriculture could support 500,000 more people in British Columbia.

XXVII. Endorses Prince George Board of Trade's Brief. (*v. infra.*)

B. Union of Municipalities of British Columbia

- I. A permanent Commission should be established to improve relations between Dominion, Provinces and Municipalities.
 - II. Real Estate taxes should:
 - (a) Go only to those services which benefit real estate.
 - (b) Be reduced.
 - (c) Not support Education.
 - III. Crown lands should be taxed.
 - IV. Provincial grants are not a satisfactory solution to the problem of Municipal revenues.
 - V. Municipal finances are in a parlous state; sinking fund payments have practically ceased.
-

C. City of Vancouver

- I. Real Estate taxes must be reduced.
 - II. Relief costs:
 - (a) Are necessitating curtailed expenditure for essential Municipal services.
 - (b) Should be borne by the Dominion.
 - or (c) Should be borne by the Provinces with the help of extra Dominion grants.
 - but (d) Should in no case be borne by the Municipalities.
 - III. The cost of education should not be a municipal obligation.
 - IV. Crown property should be taxed.
-

D. British Columbia School Trustees' Association

- I. Expenditure for Education:
 - (a) Must be increased.
 - (b) Should not be borne by land.
 - (c) Could be provided through:
 - (i) A Provincial Sales Tax,
 - or (ii) Increased Income Tax.
 - II. School buildings should be built on a pay-as-you-go principle.
 - III. Real Estate assessments should be rationalized.
-

E. Vancouver and Associated Boards of Trade

- I. Dominion should control Provincial and Municipal borrowings.

II. The following Provincial Departments should be absorbed by the corresponding Dominion Departments:

- (a) Mines.
- (b) Public Works.
- (c) Pensions and Public Health.
- (d) Agriculture.
- (e) Trade and Commerce.

III. Recommends with regard to Income Tax that:—

- (a) Collecting be done by the Dominion.
- (b) Either the Dominion or the Province should exempt the amount paid the other.
- (c) Dividends from Canadian companies should be deductible from personal income.

IV. Dominion should pay for and administer Unemployment Relief.

V. A Dominion-Provincial Commission should be appointed to examine the rising cost of Civil Service.

VI. Duplication of railway services must be eliminated.

VII. Provincial and Municipal police forces should be replaced or absorbed by the R.C.M.P.

VIII. Provincial and Dominion electoral districts should coincide.

IX. The basis of taxation should be broadened.

X. School boards should be:—

- (a) Reduced in number.
- (b) Shorn of many of their powers.
- (c) Supervised by Municipal councils.

XI. Dominion should have jurisdiction over social legislation, to give equality of opportunity to business, which is being badly hampered by the present haphazard burden of taxation.

F. Associated Boards of Trade of Eastern British Columbia

I. Only one agency should collect such taxes as Income, Sales, Fuel Oil, Gasoline (analogous to Excise).

II. Duplication exists in the following services which should all be federal:—

- (a) Agriculture.
- (b) Statistics.
- (c) Trade and Commerce.
- (d) Research.
- (e) Companies.
- (f) Labour.
- (g) Old Age Pensions.
- (h) Insurance.

III. The B.N.A. Act should be amended to permit any Province to abolish its Legislature by plebiscite.

IV. The Dominion should take over Relief.

V. The Railway Problem must be solved.

G. Prince George Board of Trade

I. To solve our governmental financial problems (rather than by decreasing services and/or increasing taxation), planned Immigration should be encouraged.

II. A Dominion-Provincial Immigration Council should be organized to control planned Immigration.

III. A system of planned Immigration could easily be established because:—

- (a) The British Government is willing to support such a scheme financially.
 - (b) People are willing to come.
 - (c) 860,000 acres of good unsettled land are available.
-

H. Vancouver Real Estate Exchange

I. Real Estate is heavily overburdened with taxation.

II. Real Estate should not have to support as many Municipal services as at present.

III. All Crown property should be taxed.

I. Junior Board of Trade of Vancouver

I. Dominion powers should generally be increased, Provincial powers curtailed.

II. Dominion should take over social services.

III. A Federal Grants Commission and/or a Loan Council should be set up.

IV. All Governmental budgets should be balanced.

V. Municipalities should be relieved of some of their burdens.

J. Victoria Chamber of Commerce

I. Income Tax should be collected by one body.

II. All forms of governmental returns required of business should be simplified and co-ordinated.

III. Real Estate should not have to bear the burden of social services.

K. Okanagan Municipal Association

I. Municipalities should be required to finance only local services; Real Estate should not be burdened with the costs of:

- (a) Education.
- (b) Social services.
- (c) Unemployment Relief.

II. Crown lands should be taxed.

III. The system of Provincial grants to Municipalities is unsound.

L. British Columbia Chamber of Agriculture

I. All marketing (even inter-provincial) should be a matter for Provincial legislation.

II. With regard to agricultural products, the Province should have the power to:—

- (a) Prohibit their import.
- (b) Tax indirectly.

III. Dominion power of disallowance of Provincial acts should be broadened to include a power of allowance.

M. Greater Vancouver and New Westminster Youth Council

I. Canada should be able to determine questions of war and peace by herself.

II. Canada should have the power to amend the B.N.A. Act.

III. The appeal to the Privy Council should be abolished.

IV. Dominion should:—

- (a) Have full treaty-implementing powers.
- (b) Protect minority groups more fully.
- (c) Establish a Department of Education to:—
 - (i) Co-ordinate Provincial Departments' activities.
 - (ii) Assist Provinces financially.
 - (iii) Set minimum standards.
 - (iv) Provide university scholarships for needy and worthy students.

- (d) Give financial assistance to Universities.
- (e) Establish physical recreation centres.
- (f) Assist the formation of a National Committee on Intellectual Co-operation.
- (g) Increase its expenditures for vocational guidance.
- (h) Have full control over all ramifications of the unemployment problem including:—
 - (i) Relief.
 - (ii) Employment Exchanges.
 - (iii) Unemployment Insurance.
 - (iv) Health Insurance.
 - (v) Retirement Allowances.
 - (vi) Maximum Hours.
 - (vii) Minimum Wages.
 - (viii) Labour Regulations.
- (i) Have the sole right to impose:—
 - (i) Income Tax.
 - (ii) Succession Duties.
- (j) Administer:—
 - (i) Old Age Pensions.
 - (ii) Tax Collections.

V. All Canadian school-children should be required to learn both English and French.

N. Provincial Council of Women

- I. Canada should be a unified whole.
- II. The Dominion should have general power over social services and taxation.
- III. Old Age Pensions should:—
 - (a) Be called "Retirement Insurance".
 - (b) Start at an earlier age.
 - (c) Be self-supporting. (*i.e.* should depend only on contributions of beneficiaries).
- IV. Dominion should be responsible for the unemployed, Provinces for the unemployables.
- V. Dominion should collect income taxes.
- VI. British Columbia suffers from the effects of the tariff and freight rates.
- VII. Income Taxes and Succession Duties should be increased, particularly in the upper brackets.
- VIII. Unconditional grants and subsidies should be abolished.
- IX. Indirect Sales Taxes (*exc.* Gasoline Tax) should be abolished.

X. Dominion should have jurisdiction over Marketing.

XI. Dominion and Provinces should have concurrent jurisdiction over:—

- (a) Health Insurance.
- (b) Maximum Hours.
- (c) Minimum Wages.
- (d) Employment Bureaux.
- (e) Industrial disputes.

XII. A Dominion-Provincial-Municipal conference should be called to work out a comprehensive Housing Scheme.

XIII. The Civil Services should be:—

- (a) Enlarged.
- (b) Completely divorced from politics.
- (c) Made more remunerative.

XIV. Senators should be retired at 75.

XV. The B.N.A. Act should be amendable by two-thirds of the Provinces and a majority of the House of Commons.

XVII. Federal representation in the House of Commons should be partly geographical and partly by population; Ontario and Quebec have too many members.

O. Native Sons of British Columbia

I. Dominion is still obliged by the Terms of Union to build a road to connect British Columbia with the rest of Canada, and to reimburse the Province for such parts as are already built.

II. Dominion should exercise the power of disallowance more strongly over Provincial bond issues.

III. Provincial Legislatures should not:—

- (a) Place themselves above the courts.
- (b) Delegate legislative powers to the Executive.

IV. Opposes proposed annexation of the Yukon by British Columbia.

V. Governments should decrease expenditures rather than increase taxes.

P. Catholic Minority of British Columbia

The legal obligation to pay school taxes and the moral obligation to maintain their own separate schools, together constitute too great a burden on the Catholic taxpayer.

Q. Vancouver Young Liberal Association

I. Dominion should have jurisdiction over:—

- (a) Unemployment Relief.
- (b) Unemployment Insurance.
- (c) Trade and Commerce.
- (d) Marketing.
- (e) Transportation of all sorts.
- (f) The implementing of treaties.

II. Dominion and Provinces should have concurrent powers over:—

- (a) Old Age Pensions.
- (b) Mothers' Allowances.
- (c) Health Insurance.
- (d) Minimum Wages.
- (e) Maximum Hours.

III. The sole right to tax incomes should be in the Dominion; or, at least, collection of such tax should be in Dominion hands.

IV. Canada should have the right to amend the B.N.A. Act.

V. The appeal to the Privy Council should be abolished.

VI. Wherever possible there should be consolidation of Governmental services such as:

- (a) Police.
- (b) Tax collections.
- (c) Fisheries.

R. Co-operative Commonwealth Federation (B.C. Section)

I. Dominion should have full treaty-making and -implementing powers.

II. Dominion and Provinces should have concurrent powers over:

- (a) Old Age Pensions.
- (b) ALL phases of Unemployment.
- (c) Minimum Wages.
- (d) Maximum Hours.
- (e) Labour Disputes.
- (f) Marketing.

III. Income tax should be reserved for the Dominion.

IV. Succession Duties should be made uniform, but should only be given to the Dominion in return for the assumption of some of the Provincial debt.

S. British Columbia Library Association

Recommends:—

- (a) Abolition of taxes on library books.

- (b) Reduction of postage on library book loans.
 - (c) Expansion of the National Research Council's library.
 - (d) Establishment of a National Library for Canada.
 - (e) Reduction of customs duties on library materials and supplies.
-

T. Primary Products Publishing Company

The Dominion should control marketing, but no schemes should be compulsory.

U. Canadian Association of Social Workers (B.C. Mainland and Victoria Branches)

I. Income taxes should be collected by the Dominion.

II. Dominion should have power over:—

- (a) Old Age Pensions.
- (b) Mothers' Allowances.
- (c) Unemployment Relief.
- (d) Unemployment Insurance (which should be contributory).
- (e) Employment Service.

III. Governments should finance low-cost housing, and Municipalities should exempt such land from taxes.

IV. Social services (financed by an increased income tax) generally should be administered by the Provinces with grants from the Dominion, which would be conditional on the maintenance of certain minimum standards.

V. City of Revelstoke

I. All debentures should be repaid within 15 years or 60% of the life of the work, whichever is shorter.

II. Dominion sources of revenue should be mainly restricted to:—

- (a) Sales Tax.
- (b) Customs Duties (not to exceed 15%).
- (c) Excise Duties on luxuries (not to exceed 20%).
- (d) Canal and harbour dues.

III. Banks should charge depositors 1% to 2% and borrowers 2% to 4%, thus preserving their margin of profit and lowering interest rates.

CHAPTER EIGHT

Edmonton Hearings

A. University of Alberta

I. Dominion should assist Provincial Universities because:—

(a) Provinces cannot provide adequate support.

(b) The Dominion Government's technical workers are educated at Provincial Universities.

II. The Dominion has recognized a certain financial responsibility for education by:—

(a) Making National Research Council grants.

(b) Granting Provincial subventions for Technical Education.

B. Edmonton Chamber of Commerce

I. The Governor-General-in-Council should, as a constitutional duty, exercise the power of disallowance for the preservation of fundamental rights such as:

(a) Freedom of speech.

(b) Freedom of assembly.

(c) Freedom of religious worship.

(d) Freedom of access to the courts.

(e) Freedom of the press.

II. The B.N.A. Act should be amended to give Dominion:—

(a) Greater control over trade and commerce, particularly interprovincial movement of:—

(i) Citizens.

(ii) Money.

(iii) Goods.

(iv) Services.

(b) Exclusive legislative authority over the principal amount due under any form of debt.

(c) Jurisdiction over:—

(i) Hours of Work.

(ii) Minimum Wages.

(iii) Workmen's Compensation.

(iv) Unemployment Insurance.

(v) Unemployment Relief.

(vi) All Insurance matters.

(vii) Public Health.

(viii) Old Age Pensions.

(ix) Pensions for the blind.

(x) Widows' and Mothers' Allowances.

(xi) Administration of gaols and reformatories.

(xii) Regulation of truck transportation.

(xiii) Regulation of highway traffic.

- (d) Exclusive power to impose:—
 - (i) Income Tax.
 - (ii) Corporations Tax.
 - (iii) Sales Tax (other than Fuel Oil Tax).
 - (iv) Succession Duties.

III. The tariff has been detrimental to Alberta in that:—

- (a) No adequate protection has been afforded to Alberta products such as:—
 - (i) Coal.
 - (ii) Oil.
 - (iii) Meat products.
 - (iv) Dairy products.
 - (v) Vegetable products.
- (b) Concessions to other countries have been made principally on agricultural products.
- (c) Foreign markets have been impaired.
- (d) The instruments of production have become more costly.

IV. The Burden of the railway problem must be lessened.

V. Freight rates bear most unfairly on Alberta.

VI. Visible taxes should replace hidden ones.

VII. Dominion should:—

- (a) Cancel advances made to Provinces for relief.
- (b) Establish a Loan Council to assist provinces to refund advantageously.
- (c) Establish a Grants Commission.
- (d) Improve the operation of the Farmers' Creditors Arrangement Act.
- (e) Increase provincial subsidies for:—
 - (i) Education.
 - (ii) Construction and maintenance of main highways.
- (f) Encourage mineral development in N.W.T.
- (g) Publish monthly statistics of interprovincial trade.
- (h) Encourage tourist traffic.

VIII. Actions should lie against the Crown (whether Dominion or Provincial) as against an ordinary individual, *i.e.*, without the necessity of a fiat for a petition of right.

IX. In good times Governments should budget for a surplus to be applied to the reduction of debt rather than of taxation.

X. Alberta has been injured by:—

- (a) High interest rates.
- (b) The Dominion's monetary policy.

C. Cities of Alberta

I. Dominion should pay for and administer:—

- (a) Unemployment Relief.
- (b) Hospitalization.
- (c) Health Services.
- (d) Welfare Services.

II. Provinces should make increasing grants to the cities for general education until each bears half the cost.

III. Dominion should:—

- (a) Make increased grants-in-aid for technical education.
- (b) Repay cities all money spent on Relief since 1930.

IV. Real Estate should only bear the cost of services which benefit it.

V. Crown property should pay taxes.

VI. No additional social services should be imposed on the cities until adequate provision for their financing has been made.

D. Union of Alberta Municipalities

I. Real Estate:—

- (a) Is overtaxed.
- (b) Should be assessed on its earning capacity.
- (c) Should only bear the burden of those services which benefit it.

II. Dominion should:—

- (a) Take over Relief.
- (b) Encourage selected Immigration.

III. Social services should be supported by increased Income Tax.

IV. Alberta has suffered from Dominion monetary policies.

V. Depressed business conditions could be alleviated by a public works program of:—

- (a) Irrigation projects.
 - (b) Slum clearance.
 - (c) Provision of Municipal recreational facilities.
-

E. Alberta Association of Municipal Districts

I. Alberta farmers labour under the disabilities of:—

- (a) Excessive interest rates.
- (b) Effect of protective tariffs.
- (c) Distance from primary markets.
- (d) Subnormal prices of farm produce.

II. Dominion should assume the burden of Relief.

III. Municipalities should be relieved of, Provinces should assume and Dominion should contribute to the cost of:

- (a) Public Health services.
- (b) Welfare services.
- (c) Highway construction and maintenance.

IV. Crown lands should be taxed.

V. Recommends:

- (a) Socialized Medicine.
 - (b) Hail and Crop Insurance.
-

F. Alberta Youth Congress

I. Collective bargaining should be more generally recognized.

II. Dominion should have jurisdiction over:—

- (a) Minimum Wages.
- (b) Hours of Labour.
- (c) Conditions of Work.
- (d) Unemployment Insurance.
- (e) Debt reduction.
- (f) Youth rehabilitation.

III. Dominion should subsidize Education to ensure a minimum standard for the whole country.

IV. Municipalities must be either:—

- (a) Given new tax sources.
- or (b) Relieved of responsibility for social services.

V. Canada should have the right to amend her own constitution.

VI. The Civil Service system should be adopted for all governmental employees.

G. Alberta School Trustees' Association

I. Dominion should either:—

- (a) Make substantial grants for education.
- or (b) Assume cost of:
 - (i) Public Health services.
 - (ii) Old Age Pensions.
 - (iii) Widows and Mothers' Allowances.
 - (iv) Unemployment Insurance.

II. Income Tax and Succession Duties should be levied and collected by the Dominion and reallocated to the Provinces.

III. Provinces should retain control over Education.

IV. More scholarships should be provided both for high schools and Universities.

H. Alberta Teachers' Association

Dominion should support education because:—

- (a) The tax basis of Education would be broadened.
 - (b) Indirect taxes could be used to support the cost of schooling.
 - (c) Educational facilities would be equalized throughout the country.
-

I. College of Physicians and Surgeons of Alberta

I. The respective duties of Dominion and Province should be more clearly defined as regards Public Health.

II. As temporary measures the Dominion should:—

- (a) Expand the Department of Health.
- (b) Make grants-in-aid for:
 - (i) Preventive medicine.
 - (ii) Venereal diseases.
 - (iii) Cancer research.

III. Dominion should take over Relief and enact Unemployment Insurance as soon as possible.

IV. Dominion, Provinces and Municipalities should as soon as possible join in a Health Insurance scheme.

J. Protective Committees in Alberta of Private Holders of Alberta Savings Certificates and Bonds

I. Dominion should assist the Provinces to refund their debt at lower rates.

II. As security, the Provinces could assign:—

- (a) Their subsidies.
- (b) Income Tax receipts.
- (c) Succession Duty receipts.

III. Dominion should collect:—

- (a) Income Tax.
- (b) Succession Duties.

IV. Dominion should establish an independent non-political body to advise the Provinces on their expenditure.

K. Taxpayers' Protective Association of Edmonton

I. The right to vote should be contingent upon the payment of some tax.

II. Real Estate should not be burdened with the costs of:

- (a) Relief.

- (b) Education.
- (c) Hospitalization.
- (d) Old Age Pensions.
- (e) Mothers' Allowances.

III. Real Estate taxes should be:—

- (a) Limited to a definite mill rate.
- (b) Based on earning power.
- (c) Imposed on the occupant.
- (d) Levied on Crown property.

IV. Borrowing powers of Municipalities should be much more restricted.

L. Calgary Board of Trade

I. Real Estate is too heavily taxed.

II. Dominion should collect Income Tax and distribute it to the Provinces.

III. Dominion should make educational grants.

IV. Municipalities should be enabled to impose a Wage Tax.

V. Provinces should impose a direct Sales Tax.

VI. Duplication in the imposition of Succession Duties should be removed.

VII. Dominion should:—

- (a) Take over Relief.
- (b) Rehabilitate drought areas.
- (c) Encourage the use of domestic coal.
- (d) Assist the Provinces to build and maintain highways.

VIII. The B.N.A. Act should provide constitutional guarantees of civil liberties, such as:

- (a) Freedom of speech.
 - (b) Freedom of the press.
 - (c) Freedom of access to the Courts.
-

M. Canadian Chamber of Agriculture

I. Dominion and Provinces should each have the power to enact enabling legislation.

II. Sec. 121 of the B.N.A. Act should be clarified by enacting that all agricultural products passing into or remaining in a province should be subject to the laws of such province as if they had been produced there.

N. Junior Board of Trade of Calgary

The Prairie Provinces should be united because:—

- (a) The per capita provincial governmental expenditure would be lessened.
 - (b) Tax collection costs would be lessened.
 - (c) Administrative costs would be lessened and uniformity achieved in such fields as:
 - (i) Education.
 - (ii) Relief.
 - (iii) Law enforcement.
 - (d) Future economic development of the Prairies would be on a much sounder basis.
-

O. Association of Owners of Real Property in the City of Calgary

I. The burden of taxation on Real Estate is unjust, oppressive and confiscatory.

II. Dominion should take over Unemployment Relief and Old Age Pensions.

III. Alberta should impose a Provincial Wage Tax.

IV. Municipalities should not be burdened with the cost of:—

- (a) Relief.
- (b) Education.
- (c) Health.
- (d) Old Age Pensions.
- (e) Mothers' Allowances.

V. Tax assessments should be based on "income-bearing capacity".

VI. Real Estate taxation should be limited to 3% of its full value.

VII. All adult beneficiaries of municipal services should pay some sort of tax, preferably a poll tax.

VIII. Province should establish a Summer School for Assessors.

IX. Dominion should subsidize Education, but Provinces should retain administrative control.

P. Committee of Calgary Builders and Suppliers

I. To assist Municipalities and relieve the tax burden on Real Estate:

- (a) Dominion should assume costs of:
 - (i) Relief.
 - (ii) Old Age Pensions.
 - (iii) Mothers' Allowances.

- (b) Province should assume at least 50% of educational costs now paid by Municipalities or school boards.
 - (c) Crown property used for business purposes should be taxed.
 - (d) A definite limit should be placed on the mill rate.
- II. To encourage building:—
- (a) All debt adjustment and moratorium legislation should be repealed as soon as practicable.
 - (b) No relief liens should have priority over first mortgages.
 - (c) Home Improvement Act should be extended to include business property.
 - (d) Prospective mortgage lenders should be guaranteed that their present rights will not be affected by future legislation.
-

Q. Calgary Unemployed Union

- I. Dominion should:—
- (a) Have power over:—
 - (i) Interest.
 - (ii) Unemployment.
 - (iii) Relief.
 - (iv) Unequal taxation and property assessment.
 - (b) Eliminate slums and proceed with a Housing Scheme.
- II. Relief recipients should be paid more, based on the cost of living in various localities as published by the Labour Gazette.
-

R. United Farmers of Alberta

- I. The prairie farmer has suffered from Canada's fiscal policy.
- II. Taxation should be based on the ability to pay.
- III. Western Canada Freight Rates are too high.
- IV. Interest rates should be reduced.
- V. The banking system in Canada should be nationalized.
- VI. Dominion should reduce the cost of farm implements, if necessary by manufacturing them itself.
- VII. Dominion was responsible for settlement in the West and therefore should devote itself to farm rehabilitation.
- VIII. Co-operatives should be encouraged.
- IX. Increased subsidies should be given to Provinces which are predominantly agricultural.

X. Dominion should have jurisdiction over:—

- (a) Old Age Pensions.
- (b) Marketing.
- (c) All phases of Unemployment.
- (d) Conditions of Labour.

XI. Dominion should provide more scholarships for high-school and University education.

XII. B.N.A. Act should guarantee constitutional liberties of the citizen such as:—

- (a) Free speech.
- (b) Free press.
- (c) Free assembly.

S. Alberta Co-operative Council

Dominion should, in negotiating trade treaties, consider more fully the interests of producers of:

- (a) Beef cattle.
- (b) Sheep.
- (c) Animal fats and oils.
- (d) Hogs.

T. Council of Alberta C.C.F. Clubs

I. Public and private debts should be refunded at much lower rates.

II. A tax on excess profits should be imposed to be used for debt redemption purposes.

III. Revenue producing industries (such as breweries and nickel) should be nationalized.

IV. Existing private debts should be made commensurate with ability to pay.

V. The tariff has adversely affected Alberta.

VI. Railways and banks should be socialized.

VII. The B.N.A. Act should be amendable by a simple Act of Parliament, except as regards minority rights.

VIII. The Senate should be abolished.

IX. Appeals to the Privy Council should be abolished.

X. Dominion should be given jurisdiction over, but the provinces should have a right concurrently to legislate over:—

- (a) Labour matters such as:—
 - (i) Wage Regulation.

- (ii) Wage Boards.
 - (iii) Conciliation Boards.
 - (iv) Unemployment Boards.
 - (v) Hours of Labour.
 - (vi) Conditions of Labour.
 - (vii) Trade Unions.
 - (viii) Collective bargaining.
 - (ix) Strikes.
 - (x) Peaceful picketing.
 - (xi) Safety measures in industry.
- (b) Social matters such as:—
- (i) Technical Education.
 - (ii) Vocational guidance.
 - (iii) Unemployment Insurance.
 - (iv) Unemployment Relief.
 - (v) Health services.
 - (vi) Welfare services.
- (c) Marketing.
- (d) Insurance.

XI. Dominion should have full treaty-making power.

XII. The right of appeal to the courts regarding the constitutionality of a statute should be embodied in the B.N.A. Act.

XIII. Dominion and Provinces should each have the power to enact enabling legislation.

XIV. Dominion should encourage development in N.W.T.

U. Western Canada Fuel Association

Dominion should encourage domestic coal production by means of:

- (a) Tariffs.
 - (b) Subventions.
 - (c) The quota system.
-

V. Drumheller Board of Trade

I. The Government of Alberta is spending too much owing to:—

- (a) Unwise expansion of activities.
- (b) Political pressure from the electorate.
- (c) Non-application of surpluses to reduction of debt.

II. Arrears of taxes, when paid, should go to a special fund for use during depressions.

III. Provincial borrowings should be controlled by a Loan Council.

IV. The West should benefit from the tariff as well as the East.

W. Associated Temperance Forces of Alberta

I. Dominion should:

- (a) Guarantee a minimum degree of protection to the public from liquor-induced hazards, with the provinces having the power to enact stricter legislation.
- (b) Enact a legal minimum age for purchase of liquor.
- (c) Provide educational programmes of a temperance nature.

II. Provincial educational curricula should be uniform.

X. Medicine Hat Chamber of Commerce

I. Dominion should inaugurate and proceed with an irrigation scheme for the drought area.

II. Dominion and Provinces should join in a resettlement scheme for the drought area.

Y. Alberta Co-operative Sugar Beet Growers' Association

Dominion should provide an irrigation system for southern Alberta's drought area because:—

- (a) Dominion permitted homesteading in this sub-marginal land.
- (b) The rivers concerned flow through three provinces.
- (c) Dominion controls diversion from these rivers.

CHAPTER NINE

Toronto Hearings

A. Citizens' Research Institute of Canada

I. Unemployment can only be solved by a permanent national policy.

II. Dominion should evolve a positive policy to reduce C.N.R. deficits.

III. Governments should:—

- (a) Balance their budgets.
- (b) Issue monthly statements of revenue and expenditure.
- (c) Reduce liabilities rather than taxes in prosperous times.
- (d) Budget for capital expenditures on a long-term basis.
- (e) Administer natural resources with a view to:—
 - (i) Increasing the revenues therefrom.
 - (ii) Providing adequate conservation.

IV. The administering and financing of public welfare should be integrated into a nation-wide system.

V. Provinces should bear a larger share of education costs.

VI. Municipalities, if and when relieved from part of the costs of welfare services and education, should give effect to that relief by reduced taxation.

VII. Provinces and Municipalities should raise the standards of their administrative personnel.

VIII. The whole scheme of taxation in Canada should be revised and systematized.

IX. The fundamental prerequisite for a proper solution to Canada's administrative and financial problems is a nation-wide viewpoint.

B. Toronto Board of Trade

I. Municipalities should be relieved of part of their share of the costs of social and welfare services.

II. Real Estate taxes should be reduced in order to:—

- (a) Encourage home ownership.
- (b) Stimulate construction.
- (c) Revive Real Estate values.

III. C.N.R. deficits should be reduced.

IV. Municipalities in mining areas should be given a fairer share of mining taxes.

V. Dominion should set up national standards for social and welfare services, except:—

- (a) Public health.
- (b) Education.

VI. Continuous enquiries should be made by Dominion, Provinces and Municipalities into:—

- (a) Departmental organization and methods.
- (b) Personnel.
- (c) Administration.
- (d) Purchasing.

VII. Federal subsidies should be based on provincial needs as determined by an impartial authority.

VIII. Governmental financial statements should be:—

- (a) Simplified.
- (b) Made uniform.
- (c) Issued more frequently.

IX. Governments should abandon the principles of retroactive assessment and taxation (except in the case of fraud).

X. Interprovincial trade barriers should be eliminated.

XI. As between Provinces or between Provinces and the Dominion, duplication should be removed in respect of:—

- (a) Succession Duties.
- (b) Income Tax.
- (c) Corporation returns.
- (d) Governmental services.
- (e) Taxation generally.

XII. Income taxes should be:—

- (a) Collected by the Dominion (whether redistributed to Provinces or not).
- or, at least, (b) Collected at the same time so as to require only:—
 - (i) One annual return.
 - (ii) One collecting agency.
 - (iii) One audit.

C. Canadian Manufacturers' Association

I. Unified operating control is the best solution of the railway problem.

II. Governments should plan public works expansion in times of depression to offset decreased private construction spending.

D. Dominion Mortgage and Investments Association

I. Provinces should exercise stricter control over municipal borrowing.

II. Dominion should establish an Advisory Council (similar to Australian Grants Commission) which would:—

- (a) Receive Provincial applications for financial assistance.
- (b) Report its findings on such applications.
- (c) Be established permanently.
- (d) Be non-partisan and non-political.
- (e) Be guided by the principles of:—
 - (i) Minimum standards of services in all parts of Canada.
 - (ii) The maintenance of provincial credit.

III. Governmental financial statements should be:—

- (a) Simplified.
- (b) Standardized.
- (c) Issued more frequently.

IV. Governments should follow the sound financial policies of:—

- (a) Classifying receipts and expenditures more clearly, strictly and accurately as current, special and capital.
- (b) Maintaining credit.
- (c) Balancing budgets.
- (d) Borrowing for productive purposes only.
- (e) Providing for repayment of loans through:—
 - (i) Sinking funds.
 - or, preferably, (ii) Serial bonds.

V. Governments should not engage in undertakings which are properly in the field of private enterprise.

E. British-Israel-World Federation (Canada)

I. Taxation should be eliminated except for a universal 10% income tax.

II. Interest should be abolished.

III. Provincial Legislatures should be abolished.

IV. Dominion Parliament should consist of not more than 70 members.

V. Provinces should be governed by an Administrative Council composed of their federal Members.

F. Canadian Chain Store Association

I. Discriminatory taxes against chain stores are:—

- (a) Contrary to spirit of the B.N.A. Act which provides:—
 - (i) Exclusive Dominion regulation of trade and commerce.
 - (ii) Restriction of Provincial taxation to revenue-raising.
 - (iii) Free interchange of goods between Provinces.
- (b) Inequitable, because they interfere with free competition.
- (c) Dangerous, because, if found constitutional, they open the way to extensive interference with legitimate business enterprise.

II. The Supreme Court of Canada should be empowered to hear directly any case involving legislation which is discriminatory in effect or intent.

G. Canadian Importers & Traders Association

I. Dominion tariff policy discriminates in favour of Ontario and Quebec and against the rest of the country.

II. Dominion should abolish:—

- (a) 3% Excise Tax.
- (b) Sales Tax.

III. Dominion alone should have power to:—

- (a) Impose corporation profits tax.
- (b) Interfere with trade by such means as:—
 - (i) Price fixing.
 - (ii) Wage fixing.
 - (iii) Taxes on business.

H. Ontario Municipal Association

I. Municipalities should be relieved of:—

- (a) $\frac{1}{3}$ to $\frac{1}{2}$ of the cost of education.
- (b) Hospitalization costs above a fixed amount (say, \$1 per patient per day).
- (c) All Unemployment Relief costs.

II. Municipalities' revenues should be supplemented by taxes (such as the Amusement Tax) which are easily administered locally.

III. Real Estate taxes should be lowered to:—

- (a) Encourage property investment.
- (b) Stimulate construction industry.

I. National Construction Council of Canada

I. Real Estate taxes should be:—

- (a) Reduced.
- (b) Based on income value rather than capital value.

II. Municipalities should be relieved of the cost of:—

- (a) Education.
- (b) Relief.
- (c) Social services generally.

III. Municipal assessment procedure should be reorganized with better provision for appeals to the courts.

IV. Building regulations should be co-ordinated and simplified.

J. City of Toronto & Ontario Mayors' Association

I. Real Estate should not be burdened with the costs of:—

- (a) Health services.
- (b) Education.
- (c) Social services.
- (d) Relief.
- (e) Libraries.
- (f) Highways (in part).

II. Owing to lack of funds, Municipalities have had to curtail essential expenditures for:—

- (a) Health.
- (b) Police.
- (c) Fire service.
- (d) Operating departments such as:—
 - (i) Parks.
 - (ii) Property.
 - (iii) Street cleaning.
 - (iv) Works.

III. Assessment of Real Estate taxes on income rather than capital value would be difficult.

IV. Unemployment relief could be administered more equitably and just as efficiently by Provinces or Dominion as by Municipalities.

K. Property Owners Association of Toronto

I. Real Estate should be relieved of:—

- (a) 50% of the cost of Education.
- (b) The cost of social services.

II. School boards should be reduced in number.

III. Public utilities should not be exempt from local taxation.

IV. Payment of some tax should be a prerequisite for municipal franchise.

V. The railway problem should be solved.

VI. Contributory Unemployment and Health Insurance schemes should be established.

L. East York Business Men's Association

I. Dominion should have sole responsibility for:—

- (a) Unemployment.
- (b) Old Age Pensions.
- (c) Mothers' Allowances.
- (d) National Health.
- (e) Care of the unfit.
- (f) Housing.
- (g) Relief.
- (h) Education.

II. Duplication in the taxation and licensing of business should be eliminated.

III. Business should only be subject to a turnover tax, preferably administered by the Dominion.

M. County of York and Constituent Municipalities

I. Municipalities have insufficient revenues.

II. Dominion and Provinces should assume the cost of Relief.

III. Provinces should assume:—

- (a) Greater share of Hospitalization expenses.
 - (b) 50% of Education costs.
-

N. Home Builders' Association of Toronto

I. Provinces should provide:—

- (a) The cost of all Social Services.
- (b) 50% of Education costs.

II. Municipal Council should control School Board finances.

III. Provinces should collect and distribute proportionally to the Municipalities:—

- (a) Amusement Tax.
- (b) Gasoline Tax (in part).
- (c) Motor Vehicles Tax (in part).
- (d) Sales Tax.

IV. Municipalities should be empowered to:—

- (a) Tax:
 - (i) Public utilities.
 - (ii) Government property.
 - (iii) Private school property.

(b) Impose a poll tax of \$25 on every citizen employed for more than half the year.

V. Real Estate assessment should be based on revenue producing ability.

VI. Dominion should pay a larger share of Relief costs.

O. Ontario School Trustees' and Ratepayers' Association

Provinces and Dominion should contribute at least 50% of Education costs because:—

- (a) Real Estate is overtaxed.
 - (b) Equal educational facilities should be afforded for all Canadians.
 - (c) Taxes on income should support education.
 - (d) Teachers would receive more equitable salaries.
 - (e) Health education would be facilitated.
 - (f) The establishment of circulating libraries would be encouraged.
-

P. Mutual Fire Underwriters Association of Ontario

Farmers' mutual fire insurance should remain a strictly Provincial matter.

Q. Ontario Teachers' Council

I. Dominion should make substantial grants to the Provinces for Education, without interfering with Provincial control, because:—

- (a) Education is a matter of national importance.
- (b) Education is closely connected with unemployment (particularly youth unemployment).
- (c) Rural education is falling behind urban.
- (d) Real Estate can no longer bear the burden of education.
- (e) Experience in England and the U.S.A. has shown that financial assistance from the central government need not interfere with local administrative autonomy.

II. Dominion should establish a Bureau of Research in the Social Sciences.

R. Canadian Association of Social Workers

I. Relief should be:—

- (a) Administered by a competent qualified personnel.
- (b) Maintained at a reasonable minimum.
- (c) Removed from a "residence" basis.
- (d) Standardized throughout Canada as far as possible.
- (e) Borne ultimately by the Dominion, to which Provincial and Municipal units should be directly responsible.

II. The differential between wages and relief should be maintained by raising the former rather than by lowering the latter.

III. Dominion and Provinces should establish a comprehensive scheme of low-cost housing for the lowest-income group of citizens.

IV. Dominion should establish a Bureau of Social Research

S. Ontario Library Association

Dominion should establish a National Library the principal functions of which would be:—

- (a) To act as a central repository of library information.
- (b) To loan non-popular books.
- (c) To compile a union catalogue.
- (d) To maintain close relations with other cultural organizations such as:—
 - (i) National Archives.
 - (ii) Library of Parliament.
 - (iii) National Museum.
 - (iv) National Gallery.

T. Welfare Council of Toronto

I. Dominion should establish:—

- (a) A Central Public Assistance Board for the general supervision of relief, and specifically for:—
 - (i) Establishing suitable relief standards for each locality.
 - (ii) Recommending grants-in-aid for special purposes to local authorities.
 - (iii) Establishing uniform residence rules.
 - (iv) Improving administrative methods.
 - (v) Establishing personnel standards.
 - (vi) Furnishing information and advice.
 - (vii) Co-ordinating the work of public and private agencies.
- (b) A Central Bureau of Social Research.
- (c) A Central Unemployment Board.
- (d) A scheme for compulsory Unemployment Insurance.

II. Local units administering Relief should be reduced in number and consolidated.

III. Minimum Wage laws should be made more uniform and more effective.

IV. A National Health Policy should be formulated to provide for:

- (a) Extension of preventive measures.
- (b) Medical education and research.
- (c) Medical care for the indigent.
- (d) Compulsory Health Insurance.

U. Government of Ontario

I. Provincial powers and revenues should be increased, the latter by new tax sources rather than by larger subsidies.

II. Depressed Prairie agricultural conditions are:—

- (a) Not as formidable as the Western Provincial Governments assert.
- (b) Due entirely to Western overproduction.

III. Devaluation of Canadian currency during the depression would not have benefitted the West.

IV. The estimation of the effect on any one section of the country of federal monetary and tariff policies is impossible.

V. The Prairies are inconsistent in their attitude towards the tariff in that they:—

- (a) Demand a general downward revision.
- (b) Demand, simultaneously, increased protection for food products.

VI. Ontario is bearing and has always borne her fair share of the tax burden in Canada.

VII. Ontario has made vast contributions to the wealth of Canada from which she has reaped little profit, *e.g.*:—

- (a) Temiskaming & Northern Ontario Railway.
- (b) Highway construction.

VIII. Provinces can administer more efficiently than the Dominion such services as:—

- (a) Agriculture.
- (b) Roads.
- (c) Education.
- (d) Health and Hospitalization.
- (e) Old Age Pensions.
- (f) Mothers' Allowances.
- (g) Unemployment Relief.

IX. Ontario's grants to Municipalities and public welfare institutions exceed the total Dominion grants to the Province (including relief grants).

X. Dominion should:—

- (a) Refrain from taxing mining enterprise.
- (b) Recognize the prior right of Provinces in Income Tax fields.

XI. Provinces should continue to collect Succession Duties.

XII. Real Estate has been overtaxed.

XIII. Municipalities should be relieved of some of the cost of social services.

XIV. No serious overlapping exists in:—

- (a) Agriculture.
- (b) Labour.
- (c) Mining.
- (d) Health.
- (e) Insurance.
- (f) Fisheries.
- (g) Forestry.

V. Canadian Dental Association

Dominion should:—

- (a) Separate Department of National Health from Department of Pensions.
 - (b) Establish a Dental Division of the Department of Health.
 - (c) Organize a Public Dental Health Education campaign.
 - (d) Provide adequate grants for:—
 - (i) Dental service to indigents.
 - (ii) Dental research.
 - (iii) Investigation of the feasibility of Dental Health Insurance.
-

W. Canadian Nurses' Association

When, as and if a scheme of Health Insurance is inaugurated in Canada, it should:—

- (a) Provide for nursing service.
 - (b) Include a comprehensive scheme for preventive measures.
 - (c) Be preceded by a complete survey of existing health services.
-

X. National Council of Young Men's Christian Association of Canada

Dominion should establish a National Bureau for the protection and development of Youth.

Y. League for Economic Democracy

I. Dominion should issue interest-free money for:—

- (a) All government capital expenditure.
- (b) Housing.

II. All governments should as soon as possible convert their interest-bearing debt held in Canada into non-interest-bearing debt (*i.e.*, currency), which would be serially redeemed by taxation.

Z. Economic Reform Association

I. Dominion should maintain a stable internal price-level in Canada.

II. Companies Acts should be made uniform, or else Dominion should be given control over all corporations.

III. Income Tax should be:—

- (a) Increased.
- (b) Applied to more incomes.
- (c) Collected by the Dominion and distributed.

AA. Housewives' Association of Canada

I. Dominion should establish:—

- (a) A Committee to investigate the high cost of living.
- (b) A Monopoly Control Board to eliminate price-fixing.
- (c) A Consumer Purchasers Board to:—
 - (i) Enforce grading and standards for food products and manufactures.
 - (ii) Curtail extravagant advertising.
 - (iii) Establish standards of food adulteration.

II. Governments should not:—

- (a) Attempt to fix prices.
- (b) Regulate legitimate business by means of non-legislative bodies.

III. Producer-consumer co-operatives should be encouraged.

CHAPTER TEN

Quebec Hearings

A. Government of Quebec

I. Quebec does not recognize the right of the Dominion to endow a Commission with the power to investigate Provincial finances.

II. Confederation is a contract which can only be altered by the unanimous consent of all parties to it.

III. More power should be concentrated in the Provinces.

IV. Dominion has not fulfilled its duty of subsidizing Provinces in proportion to revenues received from customs and excise duties.

V. Quebec's tax structure is now being examined by a Provincial Commission.

B. Montreal Board of Trade

I. Governmental financial statements should be:—

- (a) Standardized.
- (b) Simplified.
- (c) Issued more frequently.

II. Governments should not capitalize:—

- (a) Relief expenditure.
- (b) Current deficits.

III. Duplication between governing bodies should be eliminated as regards:—

- (a) Administration.
- (b) Regulation.
- (c) Taxation.

IV. Real Estate is too heavily taxed.

V. Taxes should be based on ability-to-pay.

VI. Dominion alone should:—

- (a) Collect:—
 - (i) Succession Duties.
 - (ii) Income Taxes.
 - (iii) Corporation Taxes.

which would make for:—

- (i) Convenience and certainty to the taxpayer.
- (ii) Economy of administration.
- (iii) Elimination of duplication.

and (b) In return for this increase in revenue, Dominion should either:—

- (i) Assume much of the cost of social services.
- or (ii) Increase Provincial subsidies.

C. Chambre de Commerce du District de Montréal

- I. Hydro-electric services should be taxed only by the Provinces.
- II. Labour regulations of the Provinces should be made uniform.
- III. Corporations, when taxed by a Province, should be taxed on the volume of business done in that Province, not on the capital of the company.
- IV. Governments should interfere with business as little as possible.
- V. Dominion should:—
 - (a) Hand over Relief to the Provinces.
 - (b) Retire from the field of direct taxation.
 - (c) Extend the Commercial Intelligence Service.
 - (d) Establish an Economic Council.
 - (e) Co-ordinate transportation.

D. Société St. Jean-Baptiste de Montréal

- I. Confederation was a pact between the two great races of Canada.
- II. The following laws are contrary to the spirit of the confederation pact and should be repealed:—
 - (a) New Brunswick Act of 1871 suppressing Catholic schools and the teaching of French.
 - (b) P.E.I. Act of 1877 to the same effect.
 - (c) Ordinances of Keewatin of 1912 to the same effect.
 - (d) Manitoba Act of 1890 abolishing separate schools and official French.
 - (e) N.W.T. Ordinance of 1892 to the same effect.
 - (f) Ontario's Regulation XVII of 1912.
 - (g) Manitoba Act of 1916 removing French from the school curriculum.
- III. Social services should not be centralized.
- IV. Dominion should assist Provinces to establish a sound back-to-the-land movement.
- V. Governments should encourage the solidarity of the family by:—
 - (a) Subsidizing large families.
 - (b) Favouring small industry.
 - (c) Discouraging urbanization of farm workers.

E. League for Women's Rights

- The B.N.A. Act should be amended to prohibit Dominion or Provinces from disqualifying any person, by reason of their sex, from:—
- (a) Exercising any political rights.
 - (b) Holding any civil or judicial office.
 - (c) Carrying on any profession or vocation.

F. Ligue des Propriétaires de Montréal

I. Real Estate taxes should be:—

- (a) Based on income rather than capital value.
- (b) Paid in part by the tenant directly.

II. Municipalities should cease enticing new industries by tax exemptions.

III. Municipalities should not be burdened with Relief costs.

IV. Provinces should fix mortgage interest rates.

V. Capital taxes should be abolished and replaced by revenue taxes.

VI. Dominion should:—

- (a) Repeal Housing Act as it is only benefitting the fashionable quarters of the cities.
- (b) Amend the Bank Act to facilitate a lower interest rate on mortgages.

G. Provincial Association of Protestant Teachers of Quebec

I. Dominion should:—

- (a) Assist Education by either:
 - (i) Granting unconditional subsidies.
 - or (ii) Assuming the cost of social services.
 - or (iii) Retiring from the income tax field.
- (b) Ensure minimum teachers' salaries.
- (c) Establish scholarships for:
 - (i) Post-graduate studies for teachers.
 - (ii) Brilliant but needy students.
- (d) Provide health services for all Canadian children.
- (e) Establish:
 - (i) Central National Library.
 - (ii) National Bureau for Social Research.

II. Provinces and Dominion should assist the incorporation of technical and vocational education into the Public School curriculum.

H. Canadian Alliance for Women's Vote in Quebec

I. Dominion should increase Income Tax exemptions for:—

- (a) Unmarried widowers and widows.
- (b) Persons supporting a domestic establishment.

II. Women should have the right to vote in the Province of Quebec.

I. Canadian Association of Social Workers (Montreal Branch)

I. Dominion should have jurisdiction over social and welfare matters such as:—

- (a) Old Age Pensions.
- (b) Mothers' Allowances.
- (c) Pensions for the Blind.
- (d) Unemployment Relief.
- (e) Unemployment Insurance.
- (f) Health Insurance.

II. Social legislation should be accompanied by:—

- (a) Social research.
 - (b) Provision for competent personnel.
-

J. Comité Permanent des Congrès de la Langue Française

I. French-Canadians and Roman Catholics should have the right to send their children to separate schools without being taxed for public schools.

II. Provinces should have sole jurisdiction over social and industrial legislation.

K. Les Acadiens et les Canadiens-Français des Provinces Maritimes

I. The French and Catholic minority in the Maritime Provinces should have the same rights as the English and Protestant minority in Quebec as regards:—

- (a) Separate schools.
- (b) Language used in schools.
- (c) Language used officially.

II. New Brunswick's electoral divisions should be rearranged to give French-Canadians a representation more in proportion to their numbers.

L. Les Canadiens-Français du Manitoba

The French-Canadians in Manitoba should have minority rights corresponding to those enjoyed by the English-Canadians in Quebec.

M. Les Canadiens-Français de la Saskatchewan

French-Canadians in Saskatchewan should have:—

- (a) The right to separate schools.
- (b) The right to use French:—
 - (i) Officially.
 - (ii) In schools.
- (c) A proper share of administrative positions in:—
 - (i) Post Office.
 - (ii) Customs.

- (iii) Bank of Canada.
 - (iv) C.B.C.
 - (v) Civil Service.
- (d) The right to obtain Government (at least Dominion) publications in French.
-

N. Les Canadiens-Français de l'Alberta

French-Canadians in Alberta should have the same rights as English-Canadians in Quebec as regards:—

- (a) Use of language in:—
 - (i) The courts.
 - (ii) The Legislature.
 - (iii) The schools.
- (b) Separate religious schools.

CHAPTER ELEVEN

Fredericton Hearings

A. Government of New Brunswick

I. Dominion should:—

- (a) Increase unconditional subsidies.
- (b) Increase grants-in-aid to remedy special disabilities of certain Provinces in the social services.
- (c) Turn over administration of social services to Provinces.
- (d) Establish a Department of Provincial Relations.
- (e) Assist Provinces in financial straits by means of loans or guarantees.
- (f) Collect Succession Duties and distribute the proceeds ratably among the Provinces.
- (g) Make particular grants for:—
 - (i) Education, both general and technical.
 - (ii) Public Health (\$300,000 per annum).
 - (iii) Highway construction.

II. Federal subsidies:—

- (a) Have, in fact, always been based on fiscal needs.
- (b) Should, in future, be determined by a conference of officials, rather than by a Grants Commission.

III. New Brunswick is entitled to larger Dominion subsidies because:—

- (a) Provincial expenditure is frugal.
- (b) The tax-paying capacity of the Province is exhausted.
- (c) Dominion has invaded:—
 - (i) Income Tax field.
 - (ii) Sales Tax field.

IV. New Brunswick has been discriminated against in the following respects:—

- (a) Dominion's tariff policy.
- (b) Freight rates.
- (c) Debt allowances at Confederation.
- (d) Distribution of Public Lands.
- (e) Dominion's Trade Agreements.

V. Provinces should have certain powers of treaty-making and tariff-fixing.

VI. Virtually no overlapping exists in:—

- (a) Agriculture.
- (b) Public Health.
- (c) Insurance.
- (d) Companies administration.

VII. Dominion has not fulfilled its obligations in respect of transportation and should therefore:—

- (a) Lower Maritime freight rates.
- (b) Remove control of rates on I.C.R. from Railway Commission.
- (c) Manage Government Railways in the Maritimes from an office in Moncton.
- (d) Improve port facilities in the Maritimes.
- (e) Arrange better shipping connections.
- (f) Provide compensation for having defaulted on its transportation obligations.

VIII. Opposes Maritime Union because:—

- (a) There is no sentiment for it among the people.
- (b) No great savings would result.

B. Transportation Commission of the Maritime Board of Trade

Dominion should:—

- (a) Reduce freight rates to and from the Maritimes.
- (b) Improve transportation connections with P.E.I.

C. City of Saint John

I. Dominion should:—

- (a) Assume Municipalities' share of Relief.
- (b) Exempt Municipalities from payment of:—
 - (i) Sales Tax.
 - (ii) Excise Taxes.
 - (iii) Stamp Tax.
- (c) Provide low-rent housing not conditional on grants from Municipalities.

II. Government property should pay Real Estate taxes.

III. Municipalities should not have new services imposed on them unless provision is made for either:—

- (a) New tax sources.
- or (b) Specific subventions.

D. Saint John Board of Trade

I. Dominion should:—

- (a) Issue frequent statistics on Interprovincial trade.
- (b) Lower freight rates to and from the Maritimes.
- (c) Encourage the C.N.R. to use St. John as their Atlantic port.
- (d) Improve the harbour of St. John.
- (e) Encourage fishing by removing the Trawler Restrictions.

- (f) Encourage selected immigration.
- (g) Remove import duties on stock feeds.
- (h) Require the products of protected industries to be sold at the same prices throughout Canada.
- (i) Prevent inter-provincial dumping.

II. The Maritimes should be given some compensation similar to that given to other Provinces (natural resources) from time to time by the Dominion.

E. Fredericton Board of Trade

Dominion should oblige the C.N.R. to route through Atlantic freight to St. John.

F. Union of New Brunswick Municipalities

I. Dominion should:—

- (a) Assume responsibility for prevention and treatment of tuberculosis.
- (b) Encourage further the marketing of natural products.
- (c) Devise some method of lowering Municipal interest rates.

II. Government property should pay Municipal taxes.

III. Municipalities should not have additional services thrust on them without a compensating taxation source.

IV. Municipalities should be relieved, in part at least, from the cost of:—

- (a) Old Age Pensions.
- (b) Unemployment Relief.
- (c) Hospitalization.

V. Municipalities should be reimbursed gaol and court costs incurred in connection with Federal and Provincial penal statutes.

G. Municipality of Gloucester

I. Municipalities should be relieved of at least part of the costs of:—

- (a) Relief.
- (b) Tuberculosis Aid.
- (c) Care of the Insane.
- (d) Health Services.
- (e) Gaols and Reformatories.
- (f) Education.

II. Government property should pay Municipal taxes.

H. Municipality of Northumberland

I. Municipalities should be relieved of at least part of the costs of:—

- (a) Relief.
- (b) Tuberculosis Aid.
- (c) Care of the Insane.
- (d) Health Services.
- (e) Gaols and Reformatories.
- (f) Education.

II. Government property should pay Municipal taxes.

I. New Brunswick Teachers' Association

Dominion should assist Education by:—

- (a) Making grants for technical and vocational education.
- (b) Endowing a Department of Research in the Provincial University.
- (c) Establish a fund to ensure equalized educational opportunities.

CHAPTER TWELVE

Third Ottawa Hearings

A. Canadian Welfare Council

I. Dominion should:—

- (a) Establish a nation-wide scheme of contributory insurance covering:—
 - (i) Old age.
 - (ii) Widowhood and orphanhood.
 - (iii) Sickness.
 - (iv) Unemployment.

which should be organized, financed and administered separately from the social services by an independent board.

- (b) Create an Advisory Welfare Board to:—

- (i) Act as a clearing house of information.
- (ii) Advise the Government of the desirability of proposed expenditures.
- (iii) Stimulate inter-governmental agreements.
- (iv) Arbitrate jurisdictional disputes.
- (v) Report on all nation-wide appeals by welfare organizations.

II. Dominion and Provinces should co-operate on rehabilitation measures such as:—

- (a) Planned colonization.
- (b) Employment services.
- (c) Occupational and training services.
- (d) Youth training.

III. Provinces should assume responsibility for:—

- (a) Direct relief in their own homes to:—
 - (i) Aged.
 - (ii) Handicapped or infirm.
 - (iii) Dependent children and mothers.
 - (iv) Those ineligible for insurance or who have exhausted their benefits.
- (b) Institutional care for those whose infirmities require special treatment.

IV. Municipalities should assume responsibility, under Provincial supervision, for:—

- (a) Direct relief in their own homes for persons not covered by Dominion or Provincial schemes.
- (b) Institutional care for the aged and infirm.

V. Grants-in-aid, where they are necessary, should never be given:—

- (a) On a "stop gap" or "hand out" basis.
- (b) For indefinite purposes.
- (c) On a percentage basis.
- (d) Without strict supervision by the granting body of all the purposes to which the aid is put.

(e) Unless the administrative personnel is competent and qualified.

VI. Dominion and Provinces should collaborate to:—

- (a) Provide improved judicial machinery for the hearing of social cases.
 - (b) Establish uniform residence rules for relief recipients.
 - (c) Inaugurate a comprehensive Housing Plan.
 - (d) Support established voluntary welfare agencies.
-

B. National Council of Women

I. Minimum Wages and Hours of Labour should be made uniform throughout Canada for women.

II. B.N.A. Act should be amended to assure to all Canadian women the full status of marriage after solemnization by any competent functionary.

C. Health League of Canada

I. Dominion and Provinces should collaborate for the prevention of disease.

II. Dominion should:—

- (a) Promote a health education programme.
 - (b) Re-establish grants for Venereal Disease control.
-

D. Board of Evangelism and Social Service of the United Church of Canada

Dominion should:—

- (a) Commence a scheme of contributory Unemployment Insurance.
 - (b) Establish a permanent non-political National Employment Commission.
 - (c) Assume a portion of Provincial and Municipal debt incurred for relief.
-

E. Canadian Legion of the British Empire Service League

I. The B.N.A. Act should be amended to give the Dominion:—

- (a) Ample power to implement international obligations,
- and (b) Power to legislate on matters which have become of National importance,

provided that rights already given to minorities be not abrogated or reduced without their consent.

II. Canada should have the right to amend her own Constitution.

III. The Constitution should define and assure the fundamental rights of Canadian citizenship, such as:—

- (a) Civil and religious liberty.
 - (b) Free speech.
 - (c) Free assembly.
 - (d) Free press.
 - (e) Independent judiciary.
 - (f) Free access to the courts.
-

F. Federation of Ontario Naturalists

Provinces are administering their Natural Resources wastefully, therefore Dominion should:—

- (a) Take back such resources and compensate the Provinces.
 - or (b) Provide strict uniform regulations for the Provinces to enforce.
 - or, at least, (c) Stimulate research and the education of the public on the conservation of:—
 - (i) Fisheries.
 - (ii) Wild life.
 - (iii) Forests.
-

G. Victorian Order of Nurses

Governments should make larger grants to the Order to enable it to increase its nursing service to the extent that such increase is needed.

H. Canadian Chamber of Commerce

I. Dominion should:—

- (a) Solve the railroad problem.
- (b) Assume the burden of Relief.
- (c) Collect and distribute personal and corporation Income Taxes.
- (d) Have jurisdiction over:—
 - (i) Insurance.
 - (ii) Security Frauds Prevention.
 - (iii) Labour Regulations.
 - (iv) Old Age Pensions.
- (e) Establish:—
 - (i) A Loan Council to supervise loans made by the Dominion to the Provinces.
 - (ii) A Grants Commission.
- (f) Encourage selected Immigration.

II. Sectional barriers to business should be eliminated.

III. Favours a reduction in the number of:—

- (a) Local administrations.
- (b) Elected representatives.

IV. Corporation taxes on capital should be abolished.

V. Collection of Succession Duties should be unified and simplified.

VI. Real Estate taxes should be reduced.

VII. Provincial Companies' Acts should be made uniform.

VIII. Provinces should:—

- (a) Set up uniform accounting systems and fiscal periods.
 - (b) Exercise stricter control over Municipal borrowing.
-

I. Grand Orange Lodge of Ontario West

The use of French in Canada should be restricted to the limitations of the B.N.A. Act.

J. Department of Mines and Resources

I. Little duplication between Dominion and Provinces occurs in this Department.

II. The geological survey would be more efficiently and economically performed by the Dominion rather than, as at present, by Dominion and Provinces; but such a survey would be inadequate for mining districts in Ontario and Quebec.

K. Superintendent of Bankruptcy

I. Provinces tend to arrogate preferred ranking for their claims in a bankruptcy.

II. Provincial authorities unfortunately regard bankruptcy prosecutions as matters for the creditors rather than for the Crown.

L. Retail Merchants' Association of Canada

I. Dominion should:—

- (a) Evolve some plan for the taxation of the mail order business.
- (b) Apply the "fair market value" principle to the Sales Tax.

II. Any scheme of Unemployment Insurance should:—

- (a) Be organized on a contributory basis.
- (b) Provide benefits proportionate to the premium paid.

M. Roman Catholic Separate School Trustees Association of Ontario

I. Dominion should:—

- (a) Make grants for technical and vocational education.
- (b) Assist the Provinces to increase grants to local School Boards.

II. Separate schools should get a more equitable share of corporation taxes.

N. Central Committee of the Communist Party of Canada

I. Dominion should:—

- (a) Have jurisdiction over:
 - (i) Unemployment Insurance.
 - (ii) Health Insurance.
 - (iii) Crop Insurance.
 - (iv) Housing.
 - (v) Mothers' Allowances.
 - (vi) Old Age Pensions.
 - (vii) Youth Aid.
 - (viii) Minimum standards of Education.
 - (ix) Labour legislation, particularly:
 - 1. Maximum Hours.
 - 2. Minimum Wages.
 - 3. Conditions of Labour.
 - 4. Right to organize.
 - (x) Companies.
 - (xi) Minimum prices for agricultural products.
 - (xii) Unemployment Relief.
- (b) Assume responsibility for:
 - (i) Scaling down the farm mortgage burden.
 - (ii) Loaning money to farmers at nominal rates.
- (c) Make the Income Tax the basis of the federal tax system.
- (d) Have the sole right to impose:
 - (i) Succession Duties.
 - (ii) Corporation profits taxes.
- (e) Abolish:
 - (i) Excise duties on articles of general consumption.
 - (ii) Customs duties except where absolutely necessary to maintain an industry in existence in Canada.
- (f) Discontinue grants and subsidies.

II. The Sales Tax in all its forms should be abolished.

III. Interest rates on all public debt should not exceed 3%, which can be accomplished by:—

- (a) Refunding at 3%.
- or (b) Taxing of the excess rate (*i.e.*, above 3%) by the Dominion and a transferring of the proceeds to the debtor body.

IV. Income Tax should be:—

- (a) Collected by the Dominion.
- (b) Imposed in respect of:—
 - (i) Capital gains.
 - (ii) Undistributed profits.
- (c) Steeply increased in the middle and upper brackets.
- (d) Deducted at the source.

V. Appeals to the Privy Council should be abolished.

VI. The Constitution should contain a Bill of Rights guaranteeing:

- (a) Freedom of:—
 - (i) Speech.
 - (ii) Press.
 - (iii) Assembly.
 - (iv) Religion.
- (b) Economic, social and cultural equality of French-Canadians.
- (c) Right of labour to organize.
- (d) Proportional representation in all elections.

O. National Research Council

I. Any overlapping in Research is being eliminated:—

- (a) As between Dominion and Provinces.
- (b) As between different Dominion Departments.

II. If the Dominion is to commence Social Research, a separate body should be created for the purpose.

P. Department of Justice

The present division of powers, in respect of the administration of justice, as between Dominion and Provinces, is functioning satisfactorily.

Q. Canadian Travel Bureau

There is no serious overlapping between Dominion and Provincial tourist activities.

The Commission also heard as expert witnesses:—

DR. W. IVOR JENNINGS, who discussed the relations between central and local finance in England,

DR. GUNNAR MYRDAL, who discussed the general solutions which have been in Sweden adopted for modern economic, political and social problems, and

MR. GRAHAM F. TOWERS, who discussed general financial and economic problems in Canada.

INDEX

Boards of Trade

Associated Boards of Trade of Eastern British Columbia.....	42
Calgary Board of Trade.....	54
Canadian Chamber of Commerce.....	82
Chambre de Commerce du District de Montréal.....	72
Charlottetown Board of Trade.....	35
Drumheller Board of Trade.....	58
Edmonton Chamber of Commerce.....	49
Fredericton Board of Trade.....	78
Halifax Board of Trade.....	34
Junior Board of Trade of Calgary.....	55
Junior Board of Trade of Vancouver.....	43
Medicine Hat Chamber of Commerce.....	59
Montreal Board of Trade.....	71
Prince George Board of Trade.....	43
Regina Board of Trade.....	15
Saint John Board of Trade.....	78
Saskatoon Board of Trade.....	16
The Pas Board of Trade.....	16
Toronto Board of Trade.....	60
Transportation Commission of the Maritime Board of Trade.....	77
Vancouver and Associated Boards of Trade.....	41
Victoria Chamber of Commerce.....	43
Winnipeg Board of Trade.....	6

Business Organizations

Alberta Co-operative Sugar Beet Growers' Association.....	59
All Canada Insurance Federation.....	19
British Columbia Chamber of Agriculture.....	44
Canadian Bankers' Association.....	24
Canadian Chain Store Association.....	62
Canadian Chamber of Agriculture.....	54
Canadian Chamber of Commerce.....	82
Canadian Electrical Association.....	25
Canadian Importers & Traders Association.....	63
Canadian Life Insurance Officers' Association.....	18
Canadian Manufacturers' Association.....	12-61
Committee of Calgary Builders and Suppliers.....	55
Dominion Mortgage & Investments Association.....	19-62
East York Business Men's Association.....	65

Investment Dealers' Association of Canada.....	25
Mutual Fire Underwriters Association of Ontario.....	66
National Construction Council of Canada.....	63
Ontario Association of Real Estate Boards.....	20
Retail Merchants' Association of Canada.....	83
Vancouver Real Estate Exchange.....	43
Western Canada Fuel Association.....	58
Winnipeg Real Estate Board.....	5

Dominion Government Departments

Canadian Travel Bureau.....	85
Commissioner of Excise.....	29
Commissioner of Income Tax.....	28
Department of Agriculture.....	37
Department of Fisheries.....	28
Department of Justice.....	85
Department of Labour.....	37
Department of Mines and Resources.....	83
Department of Pensions and National Health.....	30
Department of Trade and Commerce.....	37
Dominion Statistician.....	30
National Research Council.....	85
Superintendent of Bankruptcy.....	83
Superintendent of Insurance.....	27
Under-Secretary of State.....	28

Education Organizations

Alberta School Trustees' Association.....	52
Alberta Teachers' Association.....	53
British Columbia School Trustees' Association.....	41
Canadian Association for Adult Education.....	22
Canadian Teachers' Federation.....	20
Manitoba School Trustees' Association.....	9
Manitoba Teachers' Association.....	9
New Brunswick Teachers' Association.....	79
Ontario School Trustees' and Ratepayers' Association.....	66
Ontario Teachers' Council.....	66
Provincial Association of Protestant Teachers of Quebec.....	73
Roman Catholic Separate School Trustees Association of Ontario.....	84
Saskatchewan School Trustees' Association.....	15
Saskatchewan Teachers' Federation.....	15
School District of Winnipeg No. 1.....	9
University of Alberta.....	49
University of Manitoba.....	10
University of Saskatchewan.....	15

Expert Witnesses

Dr. Heinrich Bruening.....	30
Dr. W. Ivor Jennings.....	85
Dr. Gunnar Myrdal.....	85
Mr. Graham F. Towers.....	85

Health Organizations

Canadian Dental Association.....	69
Canadian Medical Association.....	23
Canadian Nurses' Association.....	69
Canadian Tuberculosis Association.....	27
College of Physicians and Surgeons of Alberta.....	53
Health League of Canada.....	81
Victorian Order of Nurses.....	82

Minority Organizations

Catholic Minority of British Columbia.....	46
Catholic Minority of the Province of Manitoba.....	11
Comité Permanent des Congrès de la Langue Française.....	74
Les Acadiens et les Canadiens-Français des Provinces Maritimes.....	74
Les Canadiens-Français de l'Alberta.....	74
Les Canadiens-Français de la Saskatchewan.....	74
Les Canadiens-Français du Manitoba.....	74
Roman Catholic Separate School Trustees Association of Ontario.....	84

Miscellaneous

Alberta Co-operative Council.....	57
Alberta Youth Congress.....	52
Associated Temperance Forces of Alberta.....	59
Association of Owners of Real Property in the City of Calgary.....	55
Board of Evangelism and Social Service of the United Church of Canada.....	81
British Columbia Library Association.....	47
British-Israel-World Federation (Canada).....	62
Calgary Unemployed Union.....	56
Canadian Alliance for Women's Vote in Quebec.....	73
Canadian Legion of the British Empire Service League.....	81
Citizens' Research Institute of Canada.....	60
Economic Reform Association.....	69
Federation of Ontario Naturalists.....	82
Grand Orange Lodge of Ontario West.....	83
Greater Vancouver and New Westminster Youth Council.....	44
Greater Winnipeg Youth Council.....	10
Home and Property Owners' Association.....	11

Home Builders' Association of Toronto.....	65
Housewives' Association of Canada.....	70
League for Economic Democracy.....	69
League for Women's Rights.....	72
League of Nations Society in Canada.....	22
Ligue des Propriétaires de Montréal.....	73
National Council of Women.....	81
National Council of Young Men's Christian Associations of Canada.....	69
Native Sons of British Columbia.....	46
Native Sons of Canada.....	11
Ontario Library Association.....	67
Primary Products Publishing Company.....	48
Property Owners Association of Toronto.....	64
Protective Committees in Alberta of Private Holders of Alberta Savings Certificates and Bonds.....	53
Provincial Council of Women.....	45
Single Tax Association.....	23
Société St. Jean Baptiste de Montréal.....	72
Sound Money Association.....	11
Taxpayers' Protective Association of Edmonton.....	53
Trades and Labor Congress of Canada.....	23

Municipal Organizations

Alberta Association of Municipal Districts.....	51
Canadian Federation of Mayors and Municipalities.....	25
Cities of Alberta.....	51
City of Halifax.....	33
City of Revelstoke.....	48
City of Saint John.....	77
City of Toronto.....	64
City of Vancouver.....	41
City of Winnipeg.....	7
County of York and Constituent Municipalities.....	65
Municipality of Gloucester.....	78
Municipality of Northumberland.....	79
Nova Scotia Union of Municipalities.....	33
Okanagan Municipal Association.....	44
Ontario Mayors' Association.....	64
Ontario Municipal Association.....	63
Rural Municipality of East Kildonan.....	8
Rural Municipality of St. James.....	8
Saskatchewan Association of Rural Municipalities.....	14
Saskatchewan Urban Municipalities Association.....	14
Union of Alberta Municipalities.....	51

Union of Manitoba Municipalities.....	7
Union of Municipalities of British Columbia.....	41
Union of New Brunswick Municipalities.....	78

Political Organizations

Central Committee of the Communist Party of Canada.....	84
Co-operative Commonwealth Federation (B.C. Section).....	47
Corporation des Chambres Economiques.....	27
Council of Alberta C.C.F. Clubs.....	57
League for Social Reconstruction.....	21
National-Corporatist Movement.....	27
United Farmers of Alberta.....	56
United Farmers of Canada.....	16
Vancouver Young Liberal Association.....	47

Provincial Governments

Government of Alberta.....	92
Government of British Columbia.....	38
Government of Manitoba.....	3
Government of New Brunswick.....	76
Government of Nova Scotia.....	31
Government of Ontario.....	67
Government of Prince Edward Island.....	35
Government of Quebec.....	71
Government of Saskatchewan.....	12

Welfare Organizations

Canadian Association of Social Workers.....	20-66
Canadian Association of Social Workers (B.C. Mainland and Victoria Branches).....	48
Canadian Association of Social Workers (Montreal Branch).....	73
Canadian Tuberculosis Association.....	27
Canadian Welfare Council.....	80
Victorian Order of Nurses.....	82
Welfare Council of Toronto.....	67

APPENDIX

While the *Province of Alberta* made no appearance before the Commission, a brief representing the views of the Government of that Province on Dominion-Provincial Relations and entitled "THE CASE FOR ALBERTA" has been published. A short summary of this brief has been made as follows, in order that the views of all Provincial Governments on existing Dominion-Provincial Relations may be included in this booklet.

* * * *

I. National unity should be preserved.

II. Dominion should:—

- (a) Cancel outstanding relief loans to the Provinces.
- (b) Assume part of Provincial losses incurred on account of:—
 - (i) Drought Relief.
 - (ii) Irrigation development.
 - (iii) Railway development.
 - (iv) Alienation of Natural Resources prior to the formation of the Province.
- (c) Instruct the Bank of Canada to underwrite the refunding of the Province's debt at not more than 2%, to compensate for the fact that Alberta has no control over:—
 - (i) Monetary policy.
 - (ii) Tariff policy.
 - (iii) Freight rates.
 - (iv) Prevalent high interest rates.
- (d) Assume the entire cost of:—
 - (i) Relief.
 - (ii) Old Age Pensions.
 - (iii) Drought rehabilitation.
- (e) Make adequate grants-in-aid for:—
 - (i) Public health services.
 - (ii) Education.
 - (iii) Mothers' Allowances.
 - (iv) Highway construction and maintenance.
- (f) Build and maintain:—
 - (i) A properly surfaced Trans-Canada highway.
 - (ii) An arterial highway from the United States border to the North West Territory.
 - (iii) Water storage reservoirs.
- (g) Provide low cost long-term:—
 - (i) Agricultural credits.
 - (ii) Housing loans.
- (h) Actively promote markets for Albertan products such as:—
 - (i) Live stock.
 - (ii) Coal.
 - (iii) Oil.
 - (iv) Sugar.

III. Provincial Governments should:—

- (a) Establish credit boards.
- (b) Distribute social dividends.
- (c) Control retail prices.
- (d) Control banking policy.

IV. Governments should obtain their revenue from “the monetized provincial credit fund created for the purpose of providing consumer credits.”

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